



House
K-12 Finance
Work Group

Part III

K-12 Finance Structure

Presenters:

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Part III Contents

- A. State Funding
- B. Federal Funding
- C. Local Revenues
- D. Per Student Funding
- E. Compensation
- F. Appendix



Part III A: State Funds

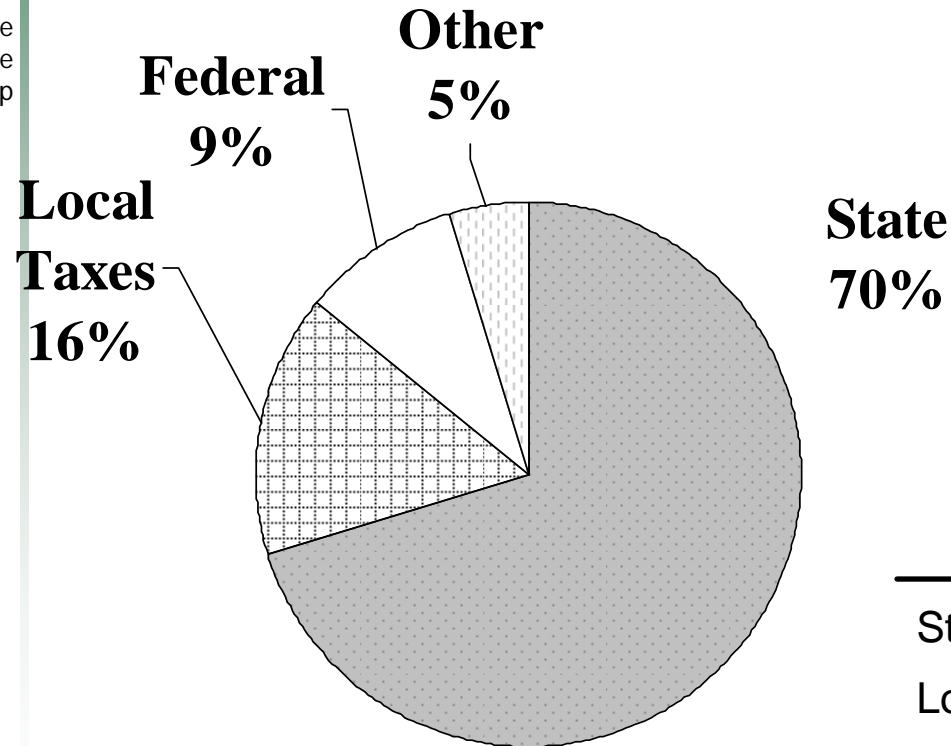
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School district sources of revenue include state, federal and local funds.

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District General Fund Revenues
2002-03 School Year

\$ in Millions

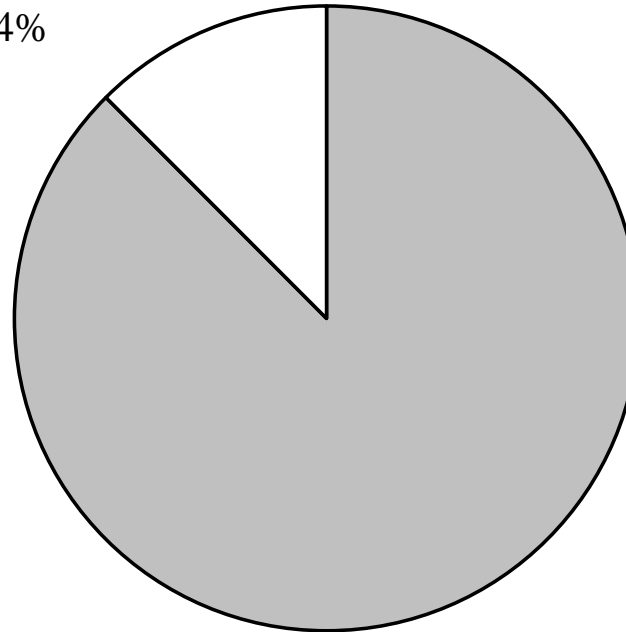
State	\$	5,130.1	70.2%
Local Taxes	\$	1,139.2	15.6%
Federal	\$	691.3	9.5%
Other	\$	346.0	4.7%
Total	\$	7,306.7	100.0%



From a budgeting perspective, K-12 funding can be divided into two primary buckets: Basic Education and Non-basic Education.

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Non-Basic
Education
12.4%



Basic
Education
87.6%

GF-S and SAF, 2003-05 biennium after the 04 supplemental budget.



Almost 88 percent of state funding for K-12 goes to basic education programs.

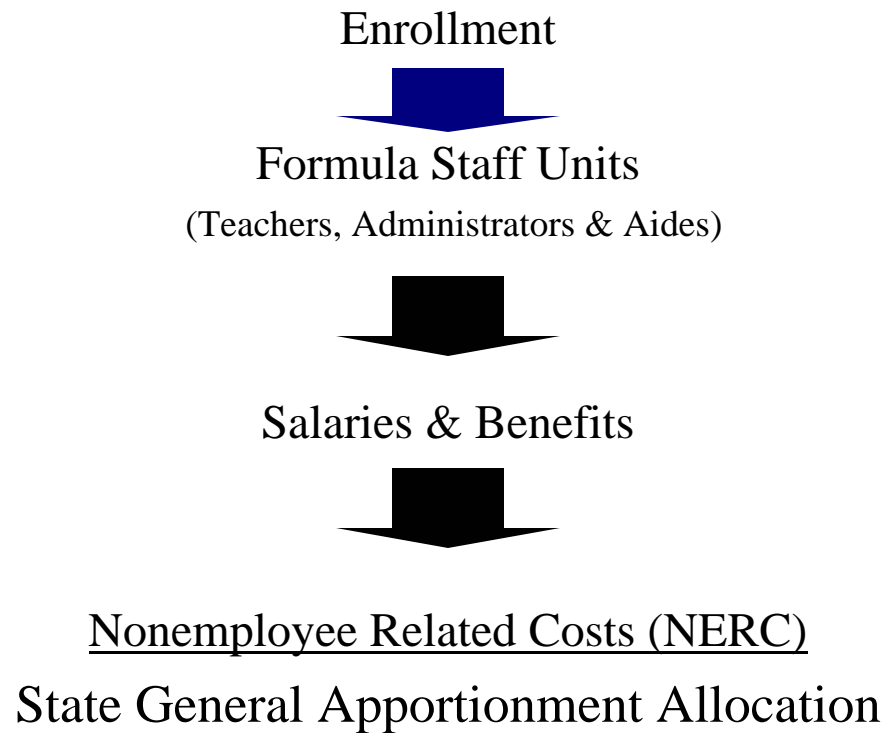
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Basic Education Programs 2003-05 Funding Levels		
\$s in Millions		
♦ General Apportionment	\$7,697	72.8%
♦ Special Education	862	8.2%
♦ Transportation	434	4.1%
♦ Learning Assistance Program	127	1.2%
♦ Transitional Bilingual Program	105	1.0%
♦ Institutions	<u>36</u>	<u>0.3%</u>
Subtotal: Basic Education	\$9,261	87.6%
Non-Basic Education Programs	\$1,313	12.4%
Total - State Funds	\$10,575	100.0%



General Apportionment Basic Funding Concepts

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General Apportionment Factor # 1: Basic Education Enrollment

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Student FTE based on “seat time”

Grades K–3: 4 hours per day = 1.0 FTE

Grades 4–12: 5 hours per day = 1.0 FTE

Alternative Learning Experience, Work-based Learning, and Running Start,
Provide Exceptions to Seat Time FTE Rule.



General Apportionment Factor # 2: Funded Staffing Ratios

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1,000 FTE students generate:

- ▶ 4.0 Certificated Administrative Staff (CAS)
 - e.g. Superintendents, Principals etc.
- ▶ 46.0 Certificated Instructional Staff (CIS)
 - e.g. Teachers, Program Supervisors
- ▶ 16.7 Classified Staff - e.g. Business office, classroom aides.

Enhanced staffing (per 1,000 FTEs):

- ▶ K-3 = 49.0 – 53.2 CIS (use it or lose it)
- ▶ 4th grade = 46.0 – 53.2 CIS “ “



In addition to the staffing ratios required by the Basic Ed Act, the budget provides funding for enhanced CIS staffing ratios in grades K-4.

Certificated Instructional Staff Per 1,000 Students

2003-04 SY

	Grades K-3	Grade 4
Basic Ed Act	49.0	46.0
Non-Basic Ed		
Enhanced	4.2	7.2
Better Schools*	<u>0.8</u>	<u>0.8</u>
Total	54.0	54.0

Staffing Ratios Expressed as the Number of Students for Each CIS

2003-04 SY

	Grades K-3	Grade 4
Basic Ed Act	20.4	21.7
Basic and Non-Basic	18.8	18.8

*The enhanced staffing ratio known as Better Schools is not funded for the 2004-05 SY.



General Apportionment Factor #3: Certificated Instructional Salary Allocations

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- ❖ Funding for formula certificated instructional staff is based upon two factors:
 - ▶ the state recognized formula base salary for the district multiplied by
 - ▶ the district's staff mix factor.



General Apportionment Factor #3: Certificated Instructional Salary Allocations

- ❖ Base Salary is state allocation for a CIS with a B.A. degree and zero years of experience.
- ❖ 34 districts are grandfathered at higher base salaries than the other districts (see Appendix).
- ❖ Accountability
 - ▶ Salaries for new teachers (zero years experience) with a baccalaureate degree or masters degree may not be less than the state allocated salary for that level.
 - ▶ Salary compliance requires that the district's actual average salary paid to basic education and special education staff not be greater than the district's state allocated salary for formula staff units.



General Apportionment Factor #3: Certificated Instructional Salary Allocations

- ❖ The staff mix factor is significant in determining the formula salary funding level for certificated instructional staff.
- ❖ The staff mix factor is a five-decimal number between 1.00000 and 1.94134 that quantifies the educational and experience level of instructional staff of the district.
 - ▶ 1.00000 = a new teacher with no experience
 - ▶ 1.94134 = a teacher with a PhD and 15 years experience



State Staff Mix Schedule

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Table Of Staff Mix Factors For Certificated Instructional Staff

*** Education Experience ***

<u>Years of Service</u>	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>BA+135</u>	<u>MA</u>	<u>MA+45</u>	<u>MA+90 or Ph.D.</u>
0	1.00000	1.02700	1.05499	1.08299	1.17301	1.23095	1.19891	1.28889	1.34694
1	1.01341	1.04082	1.06916	1.09846	1.18937	1.24704	1.21222	1.30313	1.36077
2	1.03125	1.05904	1.08782	1.11952	1.21064	1.26917	1.23164	1.32272	1.38125
3	1.05482	1.08319	1.11253	1.14556	1.23740	1.29792	1.25665	1.34845	1.40900
4	1.07328	1.10299	1.13270	1.16704	1.25987	1.32114	1.27648	1.36931	1.43062
5	1.09232	1.12237	1.15249	1.18889	1.28186	1.34468	1.29672	1.38972	1.45254
6	1.10642	1.13582	1.16697	1.20522	1.29771	1.36084	1.31095	1.40348	1.46660
7	1.13688	1.16683	1.19857	1.23908	1.33342	1.39864	1.34430	1.43861	1.50386
8	1.17335	1.20491	1.23740	1.28128	1.37689	1.44451	1.38646	1.48211	1.54969
9		1.24437	1.27847	1.32392	1.42176	1.49168	1.42907	1.52698	1.59690
10			1.32001	1.36876	1.46791	1.54016	1.47394	1.57312	1.64534
11				1.41490	1.51621	1.58990	1.52009	1.62143	1.69508
12				1.45957	1.56582	1.64170	1.56805	1.67100	1.74692
13					1.61662	1.69478	1.61769	1.72181	1.79996
14					1.66767	1.74984	1.66881	1.77622	1.85506
15					1.71107	1.79536	1.71217	1.82240	1.90329
16 or more					1.74527	1.83125	1.74641	1.85883	1.94134



The 2003-04 State Salary Allocation Schedule for Certificated Instructional Staff

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K-12 Salary Allocation Schedule For Certificated Instructional Staff									
Years of Service	2003-04 School Year								MA+90 OR Ph.D.
	BA	BA+15	BA+30	BA+45	BA+90	BA+135	MA	MA+45	Ph.D.
0	29,149	29,936	30,752	31,568	34,192	35,881	34,947	37,570	39,262
1	29,540	30,339	31,165	32,019	34,669	36,350	35,335	37,985	39,665
2	30,060	30,870	31,709	32,633	35,289	36,995	35,901	38,556	40,262
3	30,747	31,574	32,429	33,392	36,069	37,833	36,630	39,306	41,071
4	31,285	32,151	33,017	34,018	36,724	38,510	37,208	39,914	41,701
5	31,840	32,716	33,594	34,655	37,365	39,196	37,798	40,509	42,340
6	32,251	33,108	34,016	35,131	37,827	39,667	38,213	40,910	42,750
7	33,139	34,012	34,937	36,118	38,868	40,769	39,185	41,934	43,836
8	34,202	35,122	36,069	37,348	40,135	42,106	40,414	43,202	45,172
9		36,272	37,266	38,591	41,443	43,481	41,656	44,510	46,548
10			38,477	39,898	42,788	44,894	42,964	45,855	47,960
11				41,243	44,196	46,344	44,309	47,263	49,410
12				42,545	45,642	47,854	45,707	48,708	50,921
13	State Funded Salary Amounts				47,123	49,401	47,154	50,189	52,467
14					48,611	51,006	48,644	51,775	54,073
15					49,876	52,333	49,908	53,121	55,479
16 or more					50,873	53,379	50,906	54,183	56,588



General Apportionment Factor # 4: Certificated Administrative Staff Salary Allocations

- ❖ Based on each district's average administrative salaries in the 1980's, adjusted by across-the-board salary increases since then.
- ❖ For 2003-04, the highest funded salary is \$74,541, the lowest funded salary is \$30,583.
 - ▶ 20 districts funded above \$70,000 per unit.
 - ▶ 87 districts are funded between \$55,000 and \$65,000 per unit.
 - ▶ 133 districts are funded between \$50,000 to \$55,000 per unit.
 - ▶ 37 districts are funded between \$40,000 to \$50,000 per unit.
 - ▶ 19 districts are funded below \$40,000 per unit.
- ❖ Accountability.
 - ▶ There are no salary requirements for what a district may pay an administrator.
 - ▶ There are no requirements to fill the number of state-funded positions.



General Apportionment Factor # 5: Classified Staff Salary Allocations

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- ❖ Based on each district's average classified salaries in the 1980's, adjusted by across-the-board salary increases since then.
- ❖ For 2003-04 – the highest funded salary is \$32,173, the lowest funded salary is \$21,266.
 - ▶ 4 districts funded above \$30,000 per unit.
 - ▶ 121 districts are funded between \$27,500 and \$30,000 per unit.
 - ▶ 156 districts are funded between \$25,000 and \$27,500 per unit.
 - ▶ 15 districts are funded below \$25,000 per unit.
- ❖ Accountability.
 - ▶ There are no salary requirements for what a district may pay classified staff employees.
 - ▶ There are no requirements to fill the number of state-funded positions.



General Apportionment Factor #6: Nonemployee-Related Costs

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- ❖ Nonemployee-related costs are those costs other than salaries and benefits.
 - ▶ E.g., instructional supplies, textbooks, staff travel, equipment and services such as heat, light, insurance
- ❖ The state currently funds NERC at \$8,785 per allocated certificated unit.
- ❖ The NERC rate is increased by inflation each year.



Additional Funding Factors Included in Apportionment Allocations

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- ❖ Small school districts and remote and necessary plants
 - ▶ Formulas ensure a minimum number of staff
- ❖ Vocational Education Programs
 - ▶ Enhanced staffing ratio of 1 staff per 19.5 voc students
 - ▶ Enhanced NERC at \$21,573 per staff
- ❖ Skills Centers
 - ▶ Enhanced staffing ratio of 1 staff per 16.67 skill center students
 - ▶ Enhanced NERC at \$16,739 per staff



2003–2004 General Apportionment - Example

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❖	1,000 FTE Students		
❖	Staff Units and Salaries		
	▶ 46 certificated instructional staff X 1.56490 X \$29,149	=	\$ 2,098,302
	▶ 4 certificated administrative staff X \$52,366	=	209,464
	▶ 16.7 classified staff X \$27,850	=	465,095
❖	Mandatory Benefits		
	▶ Certificated staff - (\$2,098,302 + 209,464) X 9.68	=	223,392
	▶ Classified - \$465,095 X 12.25%	=	56,974
❖	Insurance Benefits		
	▶ 50 certificated staff X \$481.31 X 12 months	=	288,786
	▶ 16.7 classified staff X 1.15 X \$481.31 X 12 months	=	110,923
❖	Nonemployee Related Costs		
	▶ 50 certificated staff X \$8,785	=	<u>439,250</u>
❖	TOTAL ALLOCATION.....	\$	3,892,186
❖	Per Student	\$	3,892



General Apportionment – Fiscal Accountability

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- ❖ Must maintain 46/1000 certificated instructional staff.
- ❖ Must use K–4 enhancement for K–4 staffing.
- ❖ Must pay minimum salaries for beginning teachers.
- ❖ Must not exceed state average allocated salary for average base salaries of certificated staff (salary compliance).
- ❖ Must use state accounting and program structure.



Special Education Funding

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- ❖ Special education funding is provided for up to 12.7% of the district's resident FTE population on an excess cost basis.
- ❖ Children age birth through 2 are funded at 115% of the district's unenhanced basic education funding rate.
- ❖ Children aged 3 to 21 are funded at 93.09% of the district's unenhanced basic education funding rate.
- ❖ All special education students in kindergarten through 12th grade generate the basic education funding based upon the student FTE.



State Special Education – Fiscal Accountability

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- ❖ Funding is provided only for identified students with current Individualized education programs (IEPs).
- ❖ Districts must spend state special education funding in the state special education program.
- ❖ Carryover of unused funds is allowed up to 10% of the district state special education funding. Unused amounts above 10% are recovered.
- ❖ Indirects are allowed at the district's state recovery rate calculated by OSPI.
- ❖ Districts must use a state prescribed excess costs methodology.



Transportation Funding – Operations Allocations

- ❖ Based on radius mile from bus stop to school of enrollment (1 to 17 miles)
 - ▶ Distance weighting factors to take into account geography, non-radius roads, etc.
 - ▶ Minimum load factor
 - Designed to fund school districts unable to fully load school buses (usually small rural districts)
- ❖ K-5 Funding: based on number of K-5 students within one radius mile of school of enrollment. Can be used for:
 - ▶ Transportation within 1 radius mile (any age)
 - ▶ Walkway improvements
 - ▶ Adult crossing guards



Transportation Funding – School Bus Reimbursement

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- ❖ School District Owned School Buses
 - ▶ Replacement system
 - ▶ Depreciation basis recalculated annually based on current state price for school buses
 - ▶ State price for school buses determined by annual bid process at OSPI
- ❖ In Lieu of Depreciation - Contracting Districts
 - ▶ Price determined by state bid process



Institutional Education

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- ❖ 220-day instructional programs run by school districts for youth in certain institutions
 - ▶ Residential habilitation centers
 - ▶ State group homes
 - ▶ Institutions for juvenile delinquents
 - ▶ County detention centers
 - ▶ State correctional facilities



Additional Categorical Programs Included in Basic Education

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❖ **Transitional Bilingual Program**

- ▶ Funding is provided at \$721.36 for each student identified and enrolled in a state approved bilingual program.

❖ **Learning Assistance Program**

- ▶ Provides assistance to students who are deficient in reading, mathematics or language arts.
- ▶ Current formula
 - 90 percent: number of students testing in the lowest quartile for grades spans K-6, 7-9 and 10-11; and
 - 10 percent: district's percentage of students qualifying for free and reduced price lunch in excess of the state average.
- ▶ Current Rate: \$435.92 per funded unit.
- ▶ Beginning 2005-06
 - 50% Assessments
 - 50% Poverty



Categorical Funding – Fiscal Accountability

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Fiscal Accountability

- ❖ Funding must be expended within the categorical program.
- ❖ Indirects are limited.
- ❖ 10% of revenues may be carried over to the next year.
- ❖ Unused funds in excess of the 10% are recovered.



Non-Basic Education Items in the 2003-05 Operating Budget

\$s in Millions

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♦ Student Achievement Fund (I-728)	\$410	3.9%
♦ Levy Equalization	329	3.1%
♦ K-4 Enhanced Staffing Ratio	209	2.0%
♦ Salary and Health Benefit Increases	161	1.5%
♦ Education Reform Programs	76	0.7%
♦ Two Learning Improvement Days	54	0.5%
♦ State Office	23	0.2%
♦ Statewide Programs/Allocations	19	0.2%
♦ Highly Capable	13	0.1%
♦ Educational Service Districts	7	0.1%
♦ Food Services	6	0.1%
♦ Summer & Extended Day Skills Centers	5	0.0%
♦ Pupil Transportation Coordinators	<u>2</u>	<u>0.0%</u>
Subtotal: Non-Basic Education Programs	\$1,313	12.4%
Basic Education Programs	\$9,261	87.6%
Total - State Funds	\$10,575	100%



Major Non-Basic Education Programs

- ❖ **Student Achievement Fund (I-728)** **\$410 Million**
 - ▶ Distributed as a flat amount per student.
 - \$219/student in the current year
 - \$254/student next year
 - ▶ Uses include reducing class size, professional development, early learning programs, extended learning programs.

- ❖ **Education Reform Programs** **\$76 Million**
 - ▶ \$28.7 million for WASL
 - ▶ \$12.1 million for professional development programs
 - ▶ \$17.8 million for school improvement
 - Including Focused Assistance, Math Helping Corps, Reading Corps
 - ▶ \$12.2 million for food and social services programs



Major Non-Basic Education Programs

- ❖ **Statewide Grants/Programs** **\$18.6 Million**
 - ▶ Health and Safety Programs \$5.8 Million
Includes \$5.1 million for nurse corps
 - ▶ Technology \$3.9 Million
 - ▶ Misc. Grants and Allocations \$8.9 Million
Includes \$4.6 million to Pacific Science Center, \$1.9 million for Alternative Routes to Teacher Certification.

- ❖ **Highly Capable Program** **\$13 Million**
 - ▶ 2% of a district's enrollment is funded at \$335/student

- ❖ **Levy Equalization** **\$329 Million**



Strengths of the Current System

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- ❖ Recognized by a General Accounting Office study as one of the more equitable state funding systems in the nation.
- ❖ Recognizes cost difference between school districts:
 - ▶ Salary differences based upon the education and experience of staff hired.
 - ▶ Small schools
- ❖ Provides enhanced funding for special need populations:
 - ▶ Students with disabilities (Special Education)
 - ▶ Second language students (Bilingual Education)
 - ▶ Low achieving students (Learning Assistance Program)



Part III B: Federal Funds

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Office of the Superintendent of Public Instruction



Major Sources of Federal Funds

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FY 2003-04 Funding Levels

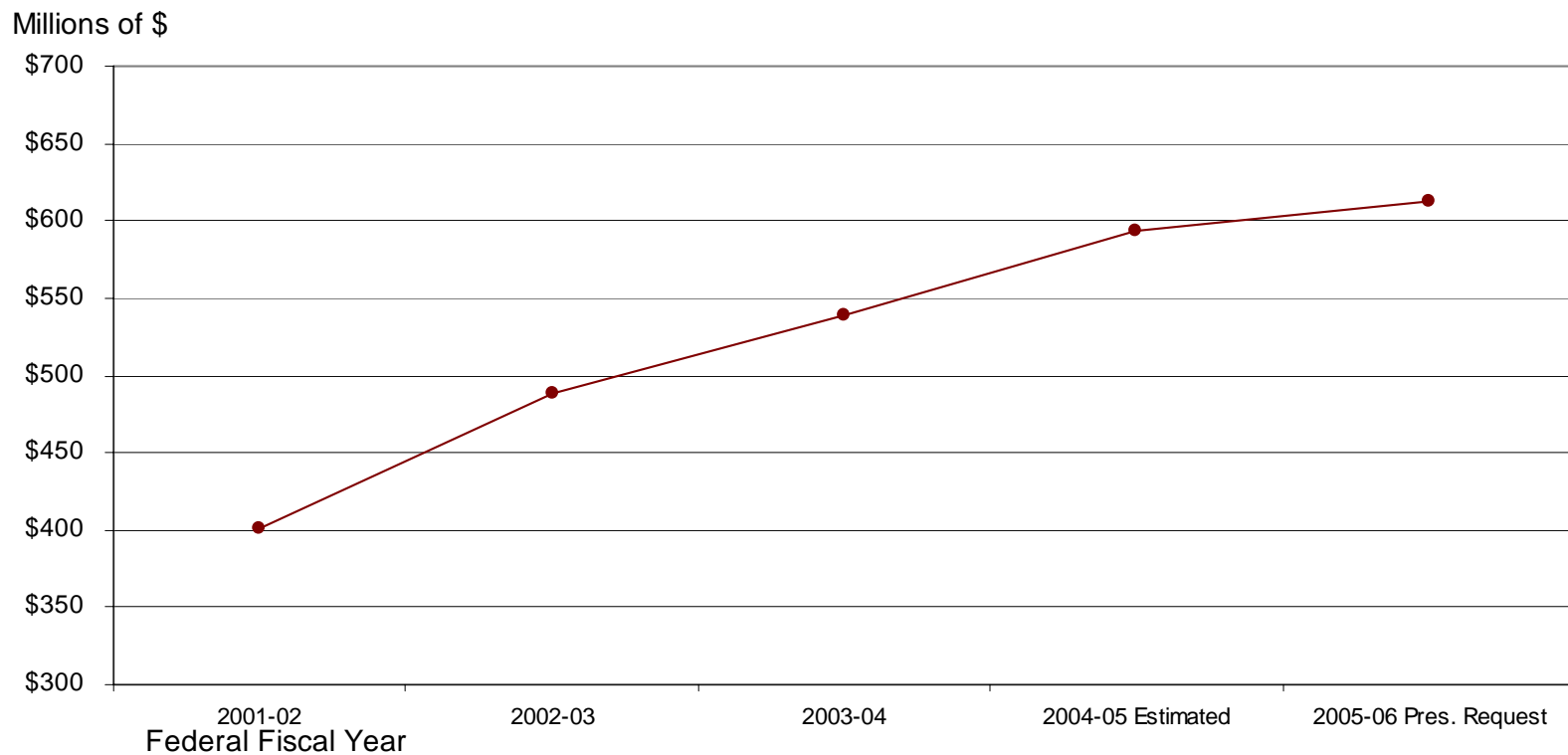
❖ Individuals with Disabilities Education Act	\$178 million
❖ No Child Left Behind Act	\$348 million
❖ Carl D. Perkins Vocational Education	\$10 million
❖ United States Department of Agriculture Food Programs	<u>\$145 million</u>
❖ <i>Total</i>	<i>\$681 million</i>



Federal funds have increased from \$401 million in 2001-02 to an estimated \$594 million in 2004-05.

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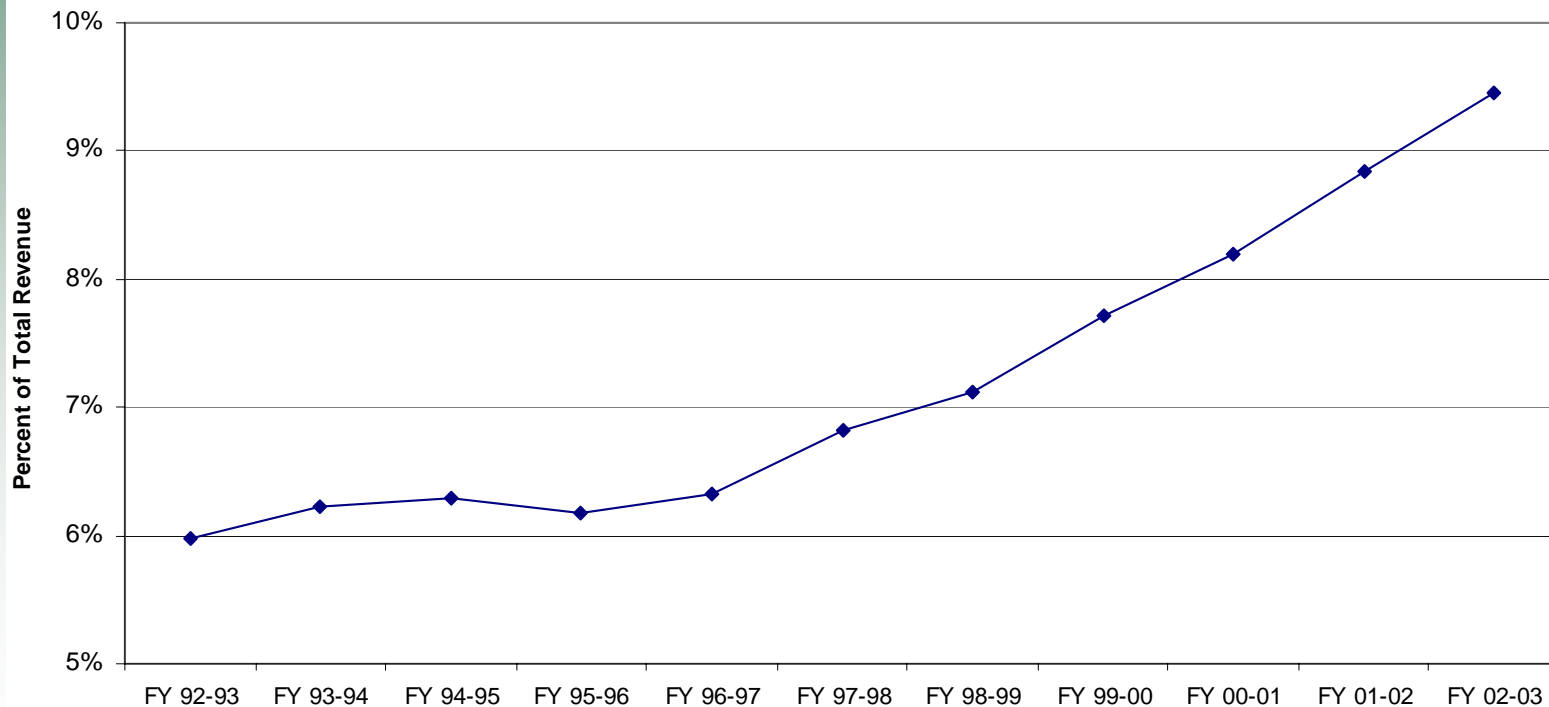
K-12 Federal Funds Excluding Food Programs





Since FY 1993, federal revenue to districts as percent of all other revenue has increased from 6% to nearly 10%.

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Federal Funds Generally

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- ❖ Financial support for service requirements.
- ❖ Leverage change with seed-money.
- ❖ Focus on under-served or disadvantaged students.
- ❖ Maintenance of Effort and Supplement Not Supplant requirements.
- ❖ Allocations to districts, reserved amounts for state-level technical assistance and administration.



Special Education: Overview

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- ❖ IDEA reauthorized in 1997; 2005 reauthorization expected.
- ❖ IDEA Purpose: ensure all children with disabilities are provided with a free, appropriate public education that emphasizes services designed to meet students' unique needs and prepare them for employment and independent living.
- ❖ Preschool: facilitate provision of preschool and related services to children with disabilities aged 3 through 5.



Special Education: 2003-2004 Funding

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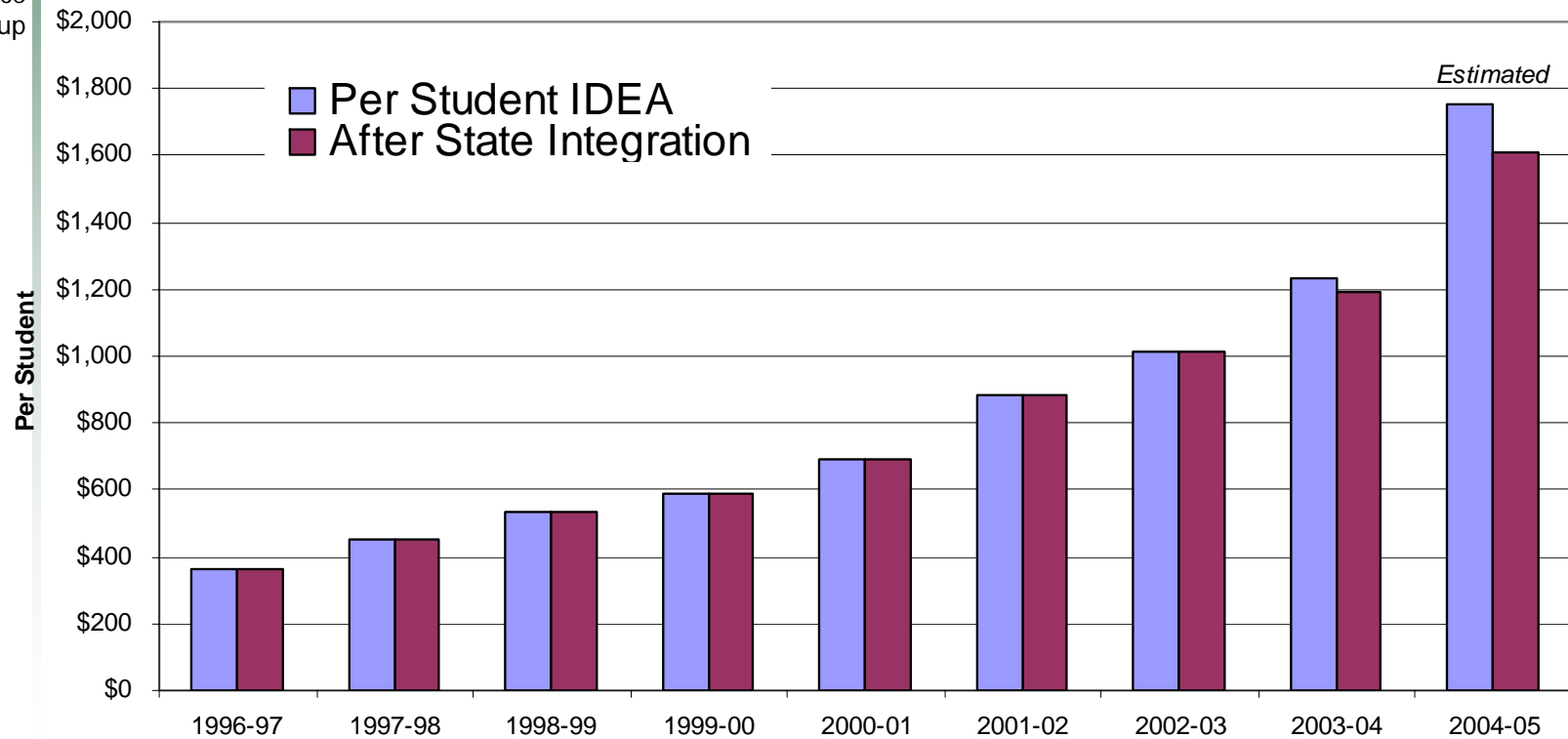
\$ in 1,000s

Formula	\$158,437	89%
Capacity	11,115	6%
Discretionary	6,290	4%
Administration	<u>2,712</u>	<u>2%</u>
Total	\$178,554	100%



Per student federal special education funds have increased over 300% in 8 years.

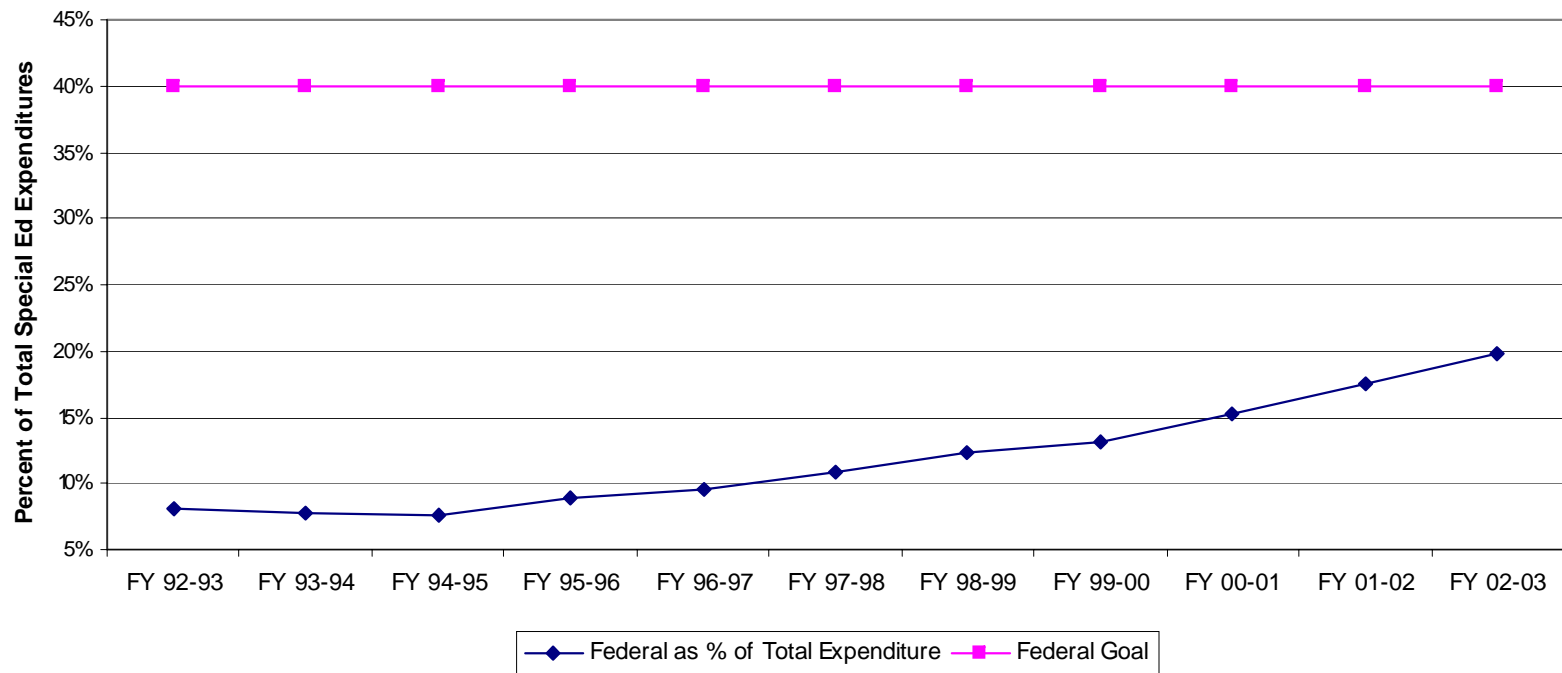
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While having increased significantly, federal special education funding is well below federal goal of 40%.

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*Based on district expenditures
of state, federal, and local
funds.*



No Child Left Behind (NCLB) Overview \$ in Millions

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Title I - Title I Part A	\$157.2
Reading	\$17.0
Migrant	\$15.5
All Other	\$5.5
Title II - Teacher Quality	\$47.3
Math/Science	\$1.4
Technology	\$8.3
Title III - Language Instruction	\$8.1
Title IV - 21 st Century	\$7.4
Safe/Drug Free	\$7.1
Title V - Innovative Ed	\$7.7
Charter Schools	??
Title VI – Assessment	\$7.6
Rural Ed	\$2.4
Title VII - Native American	\$5.2
Title VIII – Impact Aid	\$50.1



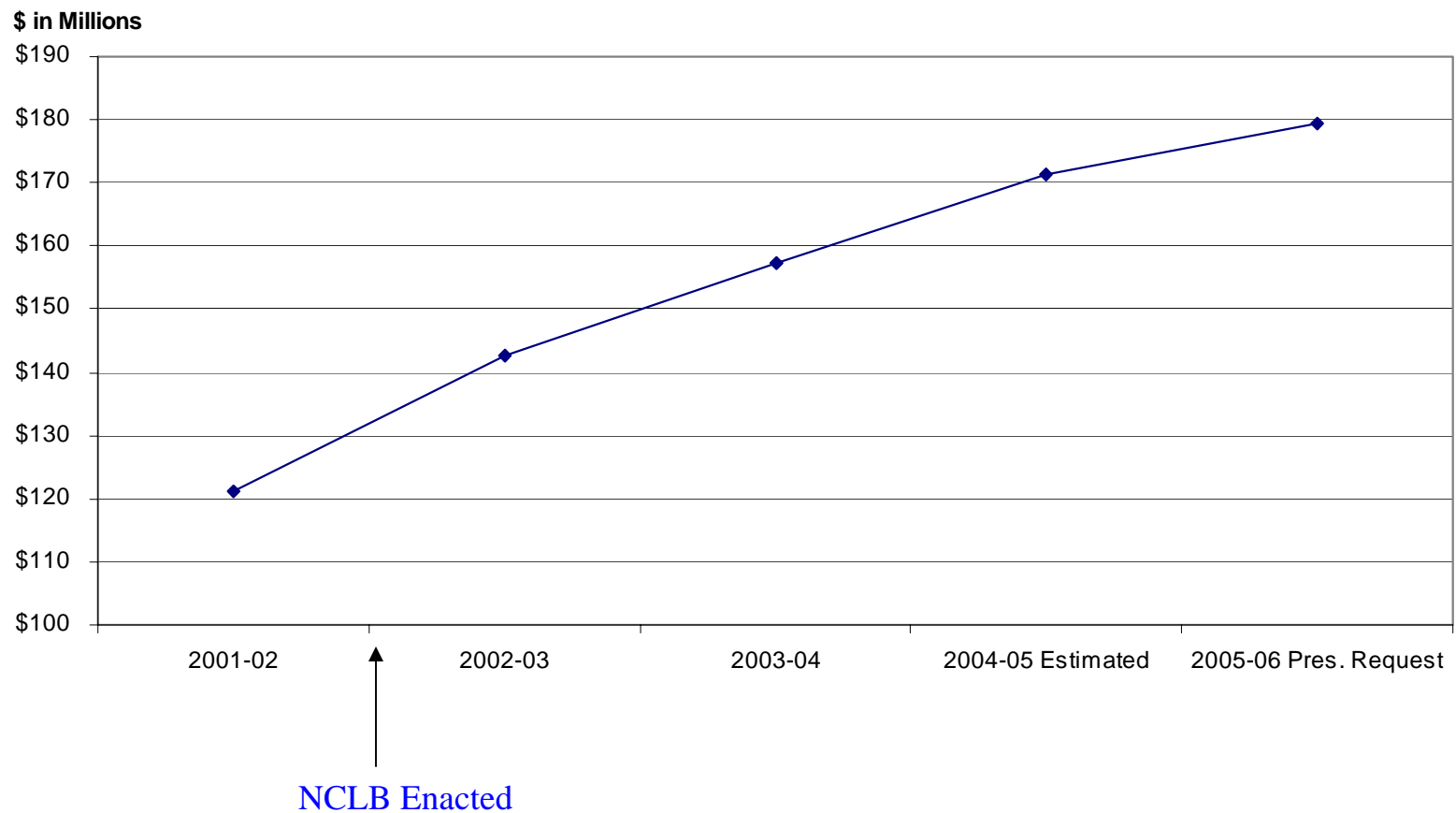
Title I, Part A: Improving the Academic Achievement of the Disadvantaged

- ❖ Purpose: Help improve instruction in **high-poverty** schools and ensure that **poor and minority** children have the **same opportunity** to meet standards.
- ❖ Most common services for preschool to grade 12:
 - ▶ Supplemental instruction in reading and mathematics.
 - ▶ Extended learning opportunities to increase learning time.
 - ▶ Professional development for Title I teachers and paraprofessionals.
- ❖ Required set asides for parental involvement, corrective action, and professional development.



Title I, Part A funds have grown by \$50 million since 2001-02, and may grow further.

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Title I, Part A Uses of Funds FY 2003-04

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\$ in 1,000s

To Districts (by formula)	\$150,816	96%
School Improvement (District-level)	2,986	1.9%
School Improvement (State-level)	157	.0%
Institutions (Neglected & Delinquent)	913	.6%
School Academic Achievement Awards	723	.4%
Administration (State-level)	<u>1,572</u>	<u>1.0%</u>
Total	\$157,167	100%



Title I, Part A: Funds Reserved for School Improvement

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\$ in 1,000s

FY 2003-04

	<u>Federal Funds</u>	<u>State Funds</u>	<u>Total</u>
State-level	\$157	\$365	\$522
School-level	<u>2,986</u>	<u>2,680</u>	<u>5,666</u>
<i>Total</i>	<i>\$3,143</i>	<i>\$3,045</i>	<i>\$6,188</i>



Title II: Improving Teacher and Principal Quality

- ❖ Purpose: Increase student academic achievement by **improving teacher and principal quality** and increasing the number of highly qualified teachers and leaders.
- ❖ Districts distribute funds targeting high-need schools:
 - ▶ Lowest % of federally highly qualified teachers.
 - ▶ Largest average class size.
 - ▶ Identified for improvement.



Title II: Improving Teacher and Principal Quality

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\$ in 1,000s

	Eisenhower P.D. & <u>Class Size Reduction</u>	<u>Title II</u>
2001-2002	\$33,800	\$0
2002-2003	0	\$46,260
2003-2004	0	\$47,373
2004-2005	0	\$47,660
(estimated)		
2005-2006	0	\$47,660
(President's request)		



Title II: Improving Teacher and Principal Quality

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\$ in 1000s

Uses of Funds 2003-2004 Funding

To Districts (by formula)	\$ 44,555	94.0%
To HECB	1,231	2.6%
OSPI State-level Activities	1,172	2.4%
Administration (OSPI)	<u>415</u>	<u>1.0%</u>
Total	\$ 47,373	100%



Carl D. Perkins Vocational and Applied Technology

USDE grant to Workforce Training and Education Coordinating Board (WTECB).
Responsibilities and funds are shared through inter-local agreement:

<u>Portion of Total</u>	<u>Agency</u>	<u>Purpose</u>
57%	State for Board for Community and Technical Colleges	Postsecondary Education
40%	OSPI	Secondary Education
2%	WTECB	Admin / Oversight
1%	Employment Security	Institutionalized Services



Carl D. Perkins Vocational and Applied Technology

\$ in 1000s

\$9.6 million Secondary Education Funding (Through OSPI) in FY 2003-04

❖ Basic Programs (formula grants to districts)	\$8,292	86%
❖ State Leadership	1,092	11%
❖ Administration	<u>272</u>	<u>3%</u>
❖ Total	\$9,656	100%



USDA--School Food Services

House
K-12 Finance
Work Group

- ❖ National School Lunch and Breakfast
 - ▶ Free @ 130% of FPL; Reduced price @ 185%
 - ▶ FY 2002-03, \$128.8 million
- ❖ Special Milk
 - ▶ Reimbursement for milk served to children, where other nutrition programs are not available.
 - ▶ FY 2002-03, \$255,000
- ❖ Summer Food
 - ▶ Approved sites in low-income areas; children < 18 years
 - ▶ Breakfast, lunch, snacks; 460 sites; 25,000 children per day
 - ▶ FY 2002-03, \$2.5 million
- ❖ Commodity Distribution
 - ▶ \$13.7 million in FY 2002-03; 19 million pounds
 - ▶ Valued at 16 cents per lunch served



Part III C: Local Maintenance and Operation Levies and Levy Equalization

House
K-12 Finance
Work Group

Denise Graham
Senior Fiscal Analyst, Office of Program Research
House of Representatives



Local Maintenance and Operation Levies

- ❖ The State Constitution gives school districts authority to levy property taxes with a 60 percent “Yes” vote in a district-wide election.
- ❖ One to four years in duration.
- ❖ If a levy fails at the polls, a district can seek voter approval one more time in that calendar year.
- ❖ Called “excess levies” because they are in excess of the statutory 1 percent limit on property tax.
- ❖ Revenues are for enhancements to the state basic education program – e.g., extracurricular activities, enhanced class offerings, additional salaries for additional duties for teachers.



Local Maintenance and Operation Levies

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- ❖ 274 districts have levies in CY 2004, totaling \$1.2 billion
- ❖ The amount a district can raise is limited by the Levy Lid Law.



Prior to the enactment of the Levy Lid Law in 1977...

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- ❖ In 1975
 - ▶ 32 percent of district revenues were from local property tax levies
 - Compared to 15.6 percent currently
 - ▶ the average local levy tax rate was \$7.10 per \$1,000 of assessed value
 - compared to \$2.32/\$1000 in CY 2003
- ❖ For the 1976 collection year
 - ▶ 277 districts asked voters to approve almost \$390 million in local levies.
 - ▶ 65 districts failed to pass levies totaling almost \$184 million, impacting about 40 percent of the students.
- ❖ Result of the levy failures: Seattle School District lawsuit against the state and the first Doran decision.



The legislative response: Increase state funding to districts (the Basic Education Act) and limit local M&O levies (the Levy Lid Act).

❖ The Levy Lid Law of 1977

- ▶ The goal was to limit each districts' M&O levy revenue to 10% of their basic apportionment allocations.
- ▶ Included grandfather provisions permitting districts to exceed the 10 percent limit until 1982.

❖ The levy lid law has been changed many times over the last 27 years, increasing the amounts that districts can raise in local levies.



Levies are limited by the lesser of ...

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- ❖ Amount approved by voters.
- ❖ Maximum levy authority – a.k.a. levy lid
 - ▶ Levy Base
 - ▶ Levy Lid Percent



Levy Base

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Work Group

- ❖ A district's levy base consists of most state and federal revenues to the district
 - ▶ In 2004, the Legislature expanded the levy base for 2005 through 2007 collections. This will increase districts' maximum levy authority and the amount some districts can collect.



Levy Lid Percent

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- ❖ A district may raise an amount equal to the levy base multiplied by the levy lid percent.
- ❖ 24% for most districts
- ❖ 91 districts have grandfathered levy percentages greater than 24%
 - ▶ Range from 24.01% to 33.9%
 - ▶ See Appendix for grandfathered levy lid districts.



Statewide, what if M&O levies today were subject to the limits in the 1977 law....

In 2004, at 10% of the apportionment allocation:

- ❖ The amount raised in local levies would be less than \$400 million.
 - ▶ Actual = \$1.2 billion - 310% more than 1977 goal.
- ❖ The average amount raised per student would be about \$414.
 - ▶ Actual = about \$1,280/student
- ❖ The average property taxes due for M&O levies on a \$200,000 home would be about \$150
 - ▶ Actual = almost \$462 under current law
- ❖ The statewide average tax rate for M&O levies would be about \$0.74 per \$1,000 in assessed value
 - ▶ Actual = \$2.31 per \$1,000 in assessed value under current laws.



Why does the state limit the amount that districts can raise in excess property taxes?

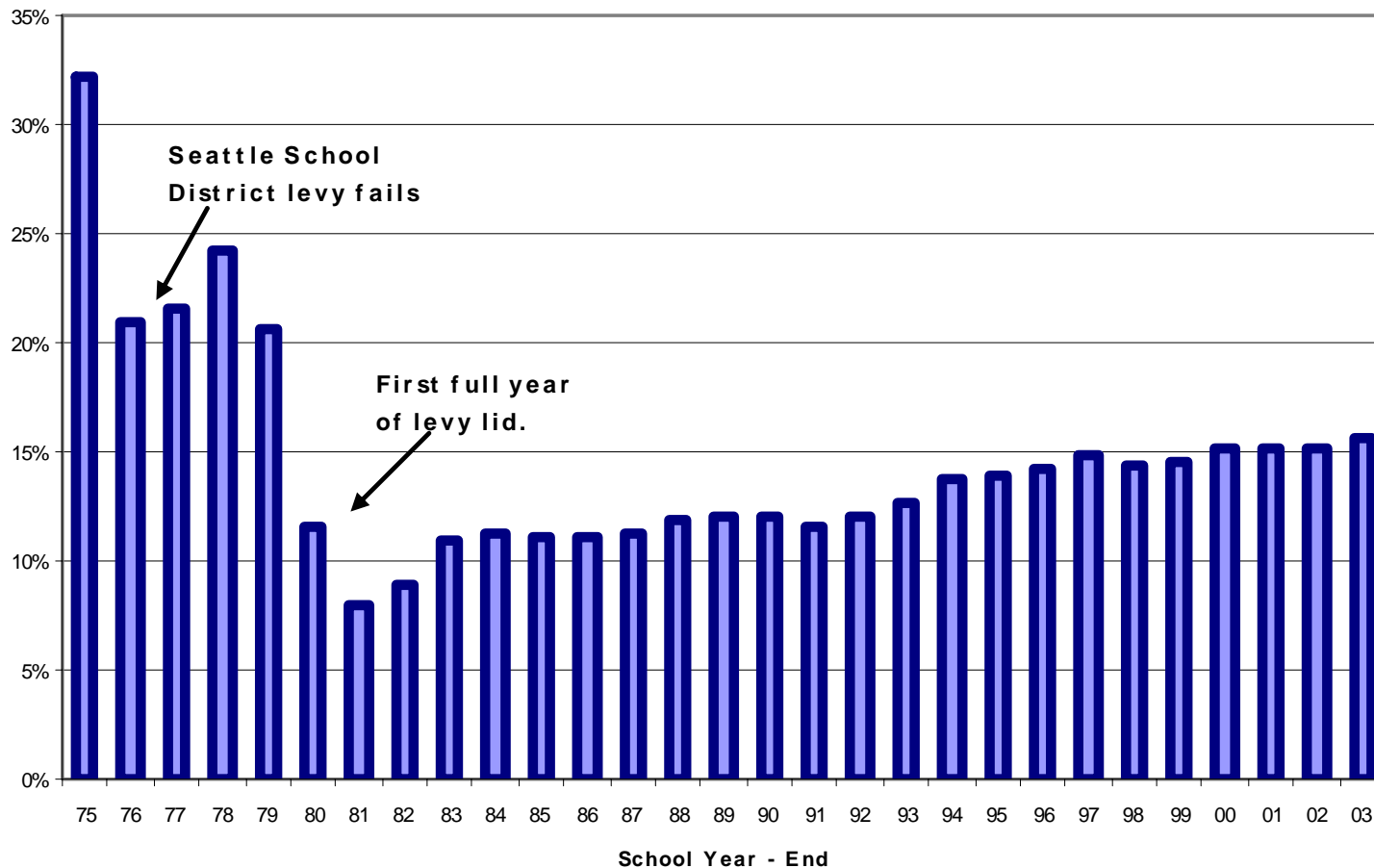
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- ❖ Concerns about equity
- ❖ Concerns about levy failures
- ❖ Concerns about “collective wisdom”



M&O levy revenues have been growing as a portion of total district revenues since the early 1980s.

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M&O levy revenues make up as much as 23% of some districts' total revenues.

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<u>District</u>	<u>Levy Revenue as % of Total</u>
Mercer Island	23%
Tukwila	23%
Seattle	22%
Ocosta	22%
Blaine	22%
Bellevue	22%
Shoreline	21%
Tacoma	21%



There is one additional limitation on maximum levy authority.

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- ❖ The amount a district receives in **levy equalization** reduces the amount the district can raise in local levies.



The local effort assistance (levy equalization) program was enacted in 1987.

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“The purpose of these funds is to mitigate the effect that above average property tax rates might have on the ability of a school district to raise local revenues to supplement the state’s basic program of education. These funds serve to equalize the property tax rates that individual taxpayers would pay for such levies and to provide tax relief to tax payers in high tax rate school districts.”

RCW 28A.500.010



The local effort assistance (LEA) program helps to equalize across the state the tax rate necessary to raise a portion of a district's levy.

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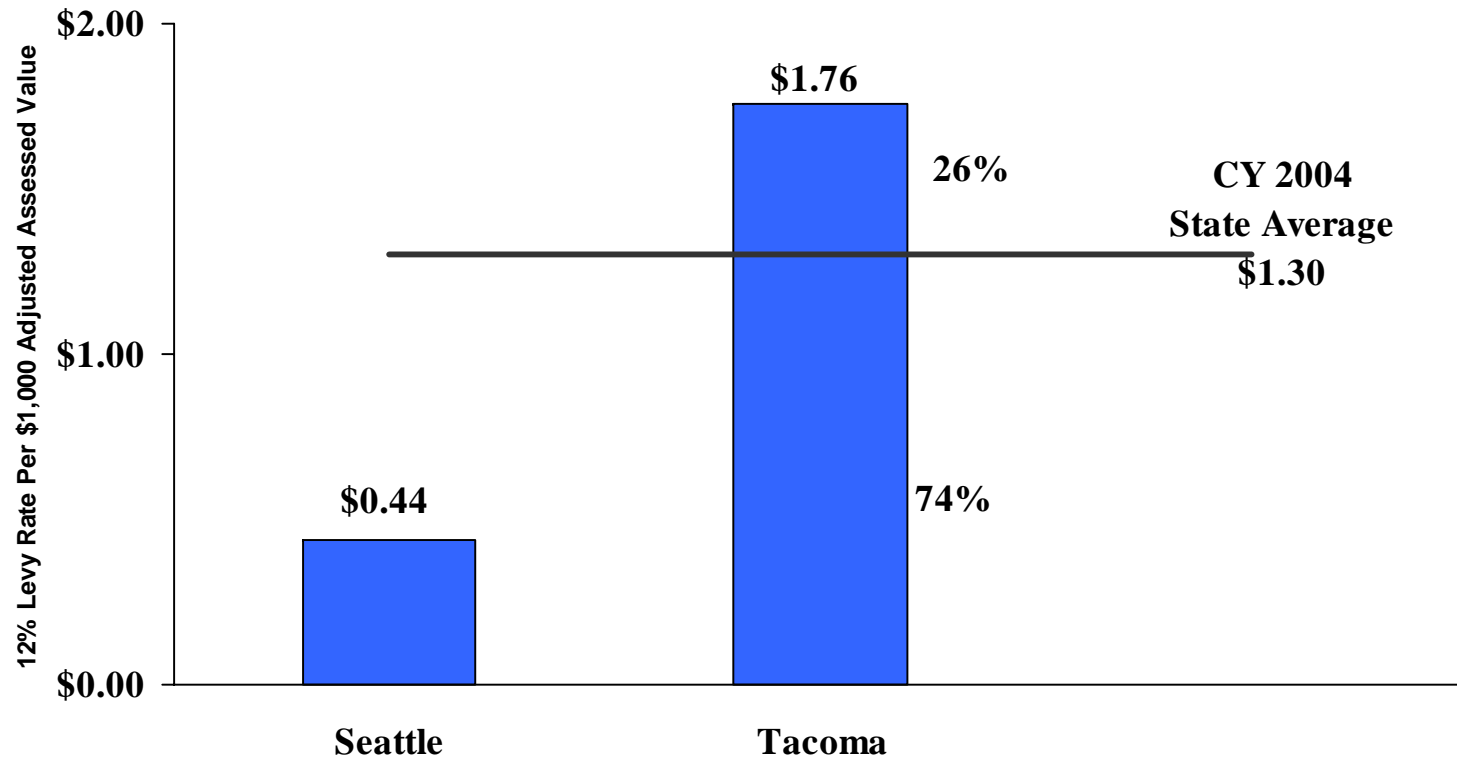
- ❖ The concept: Each district should be able to raise an amount equal to 12% of its levy base by imposing a tax rate that is no higher than the statewide average tax rate for a 12% levy.
- ❖ If the district's 12% levy tax rate is higher than the statewide average, the district receives an allocation from the state to make up the difference.



Districts with 12% levy rates greater than the statewide average 12% levy rate are eligible for levy equalization allocations.

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Example: Each \$74 raised by the Tacoma School District
will be matched by \$26 from the state.





Levy Equalization

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- ❖ To qualify, a district must
 - ▶ Pass a levy
 - ▶ Have a tax rate for a 12% levy that exceeds the statewide average rate for a 12% levy.
- ❖ The tax rate needed for a 12% levy will be a function of the relative size of a district's levy base compared to the assessed value of property in the district.
 - ▶ Large levy base and low assessed values = high tax rates
 - ▶ Small levy base and high assessed value = low tax rates

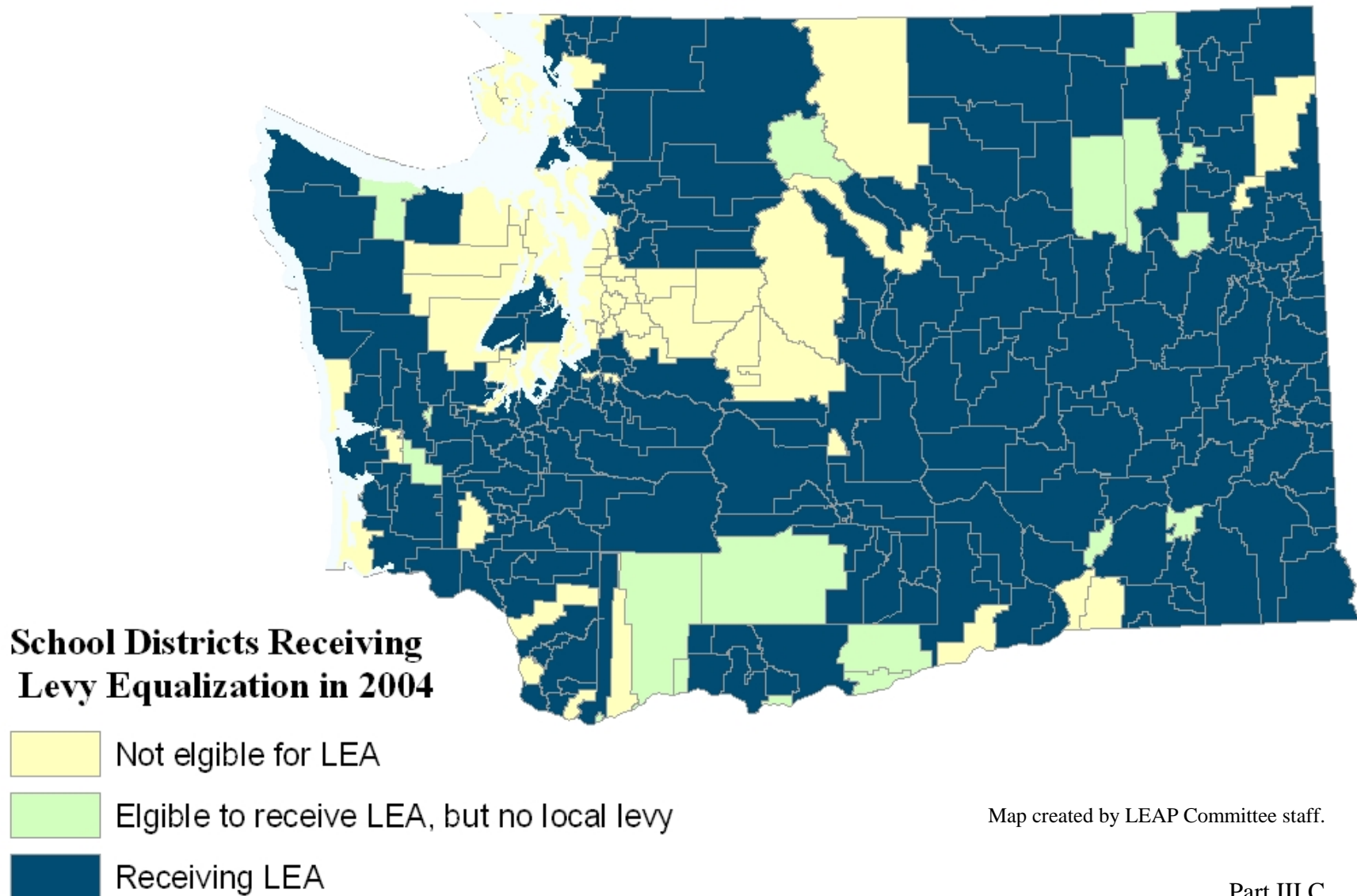


Levy Equalization - 2004

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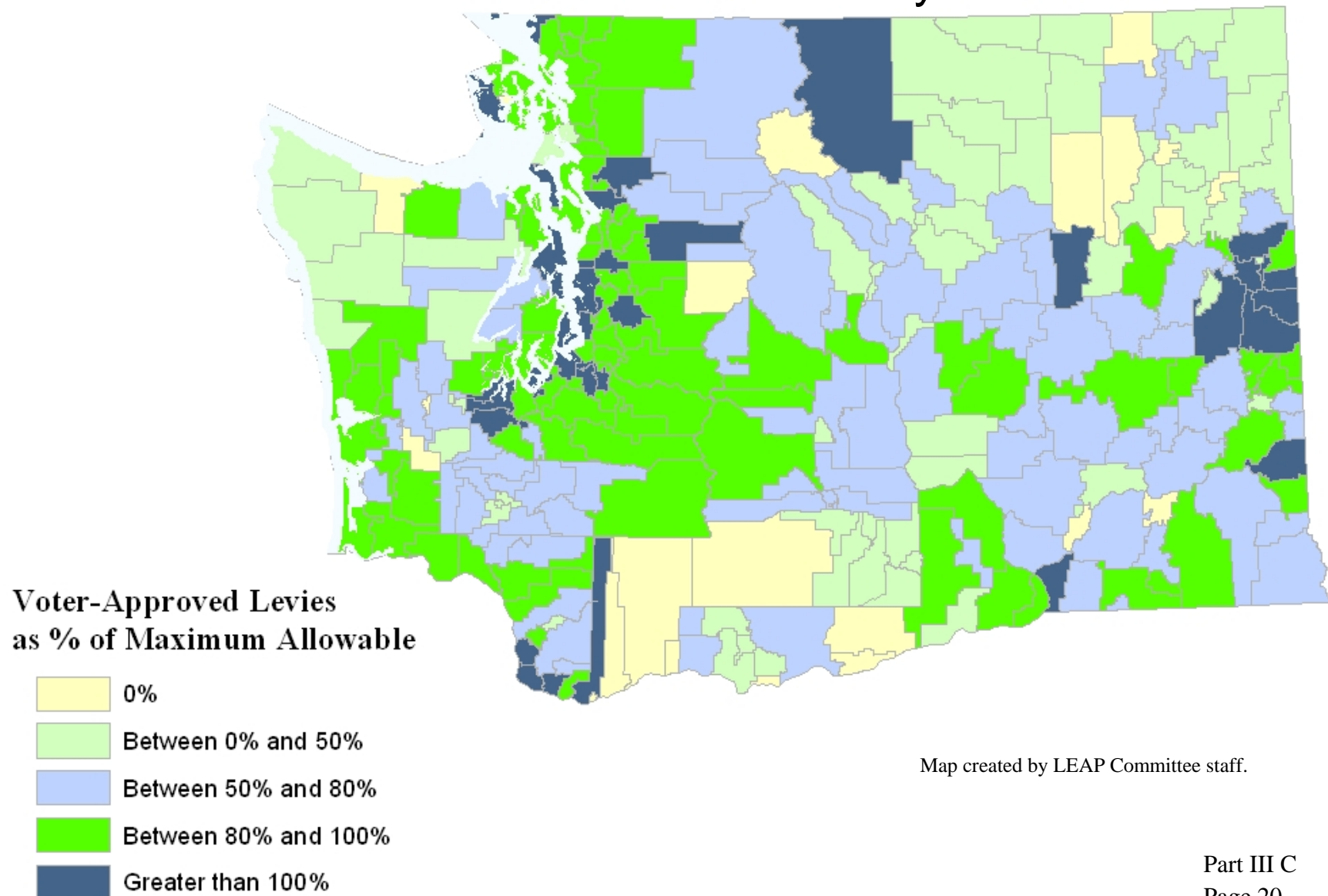
- ❖ 217 districts will receive levy equalization allocations totaling \$164 million.
- ❖ Another 18 districts are eligible but are not receiving levy equalization because they had not passed levies.

Districts Receiving Levy Equalization in 2004

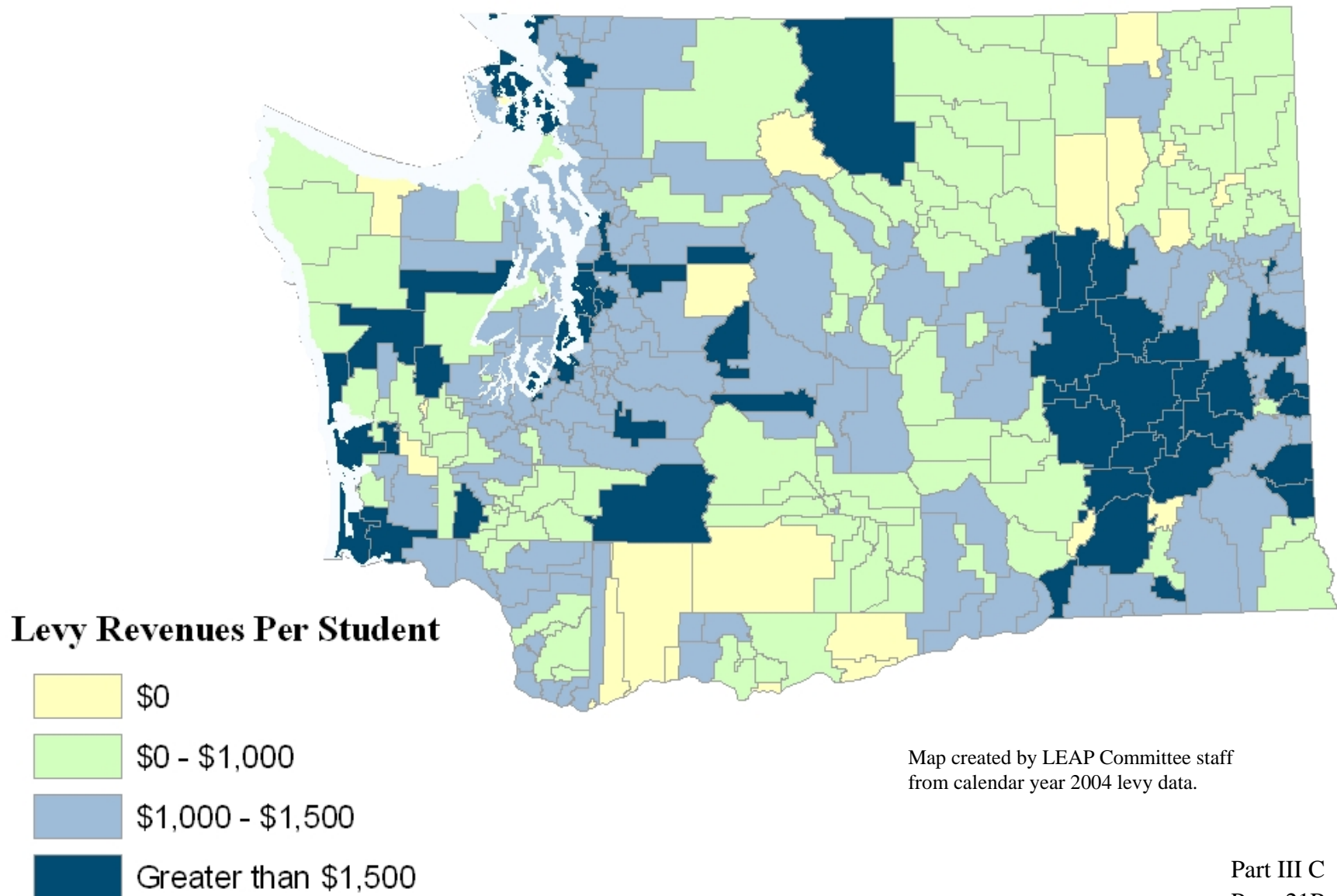


Map created by LEAP Committee staff.

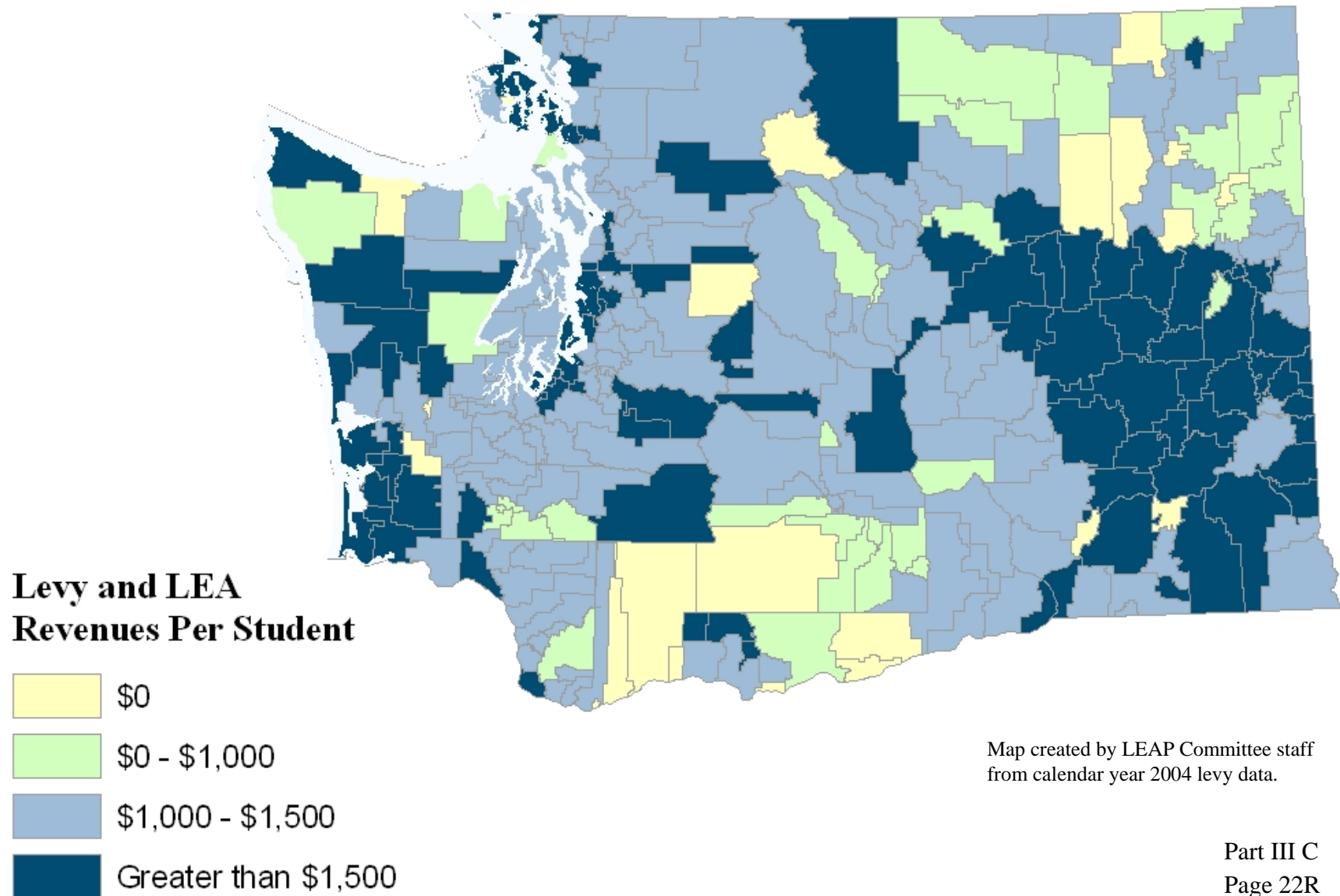
Most of the districts in the Puget Sound area can pass levies close to or above their levy lids.



Many of the districts with the highest levy revenues per student are in Eastern Washington.



Combining levy equalization with levy revenue increases from 175 to 241 the number of districts above \$1,000 per student.





Part III D: Per Student Funding

House
K-12 Finance
Work Group

Calvin W. Brodie
Director, School Apportionment and Finance Services
Office of the Superintendent of Public Instruction



Why do some district get more state funding than others?

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- ❖ State recognized salary base differences.
- ❖ Different levels of staff experience and education.
- ❖ Small school allocations
- ❖ Low test scores affect LAP funding.
- ❖ Levy Equalization funding.
- ❖ Different levels of students participating in:
 - ▶ Bilingual Programs
 - ▶ Special Education
 - ▶ Vocational Education
 - ▶ Transportation



2002-03 State Revenues Per Student

House
K-12 Finance
Work Group

	Avg. Per FTE	Comment
State Average	\$ 5,274	\$ 4,058 is Basic Apportionment
North River	\$ 23,597	Small School
Rochester	\$ 6,304	Skewed by Green Hill Institution
Seattle	\$ 5,343	
Fife	\$ 4,910	No LEA Low Categorical
Bellevue	\$ 4,772	Low Staff Mix, No LEA, Low Categorical



Why do some district get more federal funding than others?

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- ❖ Higher poverty as measured by the US census. This is a major driver for Title I and others under NCLB.
- ❖ Presence of federal property such as military bases or Indian reservations that generate Impact Aid revenues.
- ❖ Higher free and reduced school lunch percentage which generates school lunch monies.
- ❖ High presence of populations targeted for federal assistance such as Special Education, Native Americans, Bilingual and Migrant.



2002-03 Federal Revenues Per Student

House
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	Avg. Per FTE	Comment
State Average	\$ 710	Title 1, School Lunch and IDEA = \$429
Keller	\$ 11,887	Impact Aid – Indian Reservation \$8,200 PS. Title 1 \$1,119 PS
Hockinson	\$ 83	Small District 1% Poverty
Damman	\$ 91	Small District 8% Poverty
Seattle	\$ 1,080	19% Poverty
Mercer Island	\$ 178	4% Poverty



Part III E: Compensation

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Work Group

Denise Graham
Senior Fiscal Analyst, Office of Program Research
House of Representatives



State-Funded Salary Increases

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- ❖ The state provides funding for legislatively-authorized salary increases for state-formula school districts staff.



State-Funded Salary Increases for State-Formula Staff

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School Year	Certificated Instructional Staff	Classified and Administrative
1991-92	4.0%	4.0%
1992-93	3.0%	3.0%
1993-94	-	-
1994-95	-	-
1995-96	4.0%	4.0%
1996-97	-	-
1997-98	3.0%	3.0%
1998-99	-	-
1999-00	6.4%*	3.0%
2000-01	3.0%	3.0%
2001-02	3.7%	3.7%
2002-03	3.6%	3.6%
2003-04	0.4%**	-
2004-05	0.4%**	1.0%***

Notes:

*1999-00 Salary increases for CIS included a 3% across-the-board, additional increases for beginning and experienced teachers, and three learning improvement days added to the salary schedule. The average increase was 6.4%.

**2003-04 and 2004-05 salary increases for CIS are for teachers in their first seven years of teaching, and range from 3 percent each year for those in their first and second years to 0.5 percent for those in their sixth and seventh years.

***The 1 percent increase in 2004-05 is for classified staff only.



Initiative 732 – Salary Increases for School District Staff

- ❖ Passed in 2000, required salary increases for educational employees beginning with the 2001-02 school year.
- ❖ Salary increases are to be based on the Seattle Consumer Price Index for the previous calendar year.
- ❖ As originally passed and as interpreted by the State Supreme Court, required the state to fund the salary increases for all school district employees.
- ❖ Amended by the 2003 Legislature
 - ▶ Suspended the increases for the 2003-05 biennium
 - ▶ Funding to be provided for state-formula staff only
 - ▶ Deleted the section declaring the increases to be part of basic education, consistent with the court decision



Certificated Administrators and Classified Salaries

- ❖ State provides funding for state-formula staff based on “average” salary for each district.
- ❖ Actual salaries are determined at the local level.
- ❖ Average actual salaries in 2002-03
 - ▶ Classified \$31,814 (annualized)
 - ▶ Certificated Administrative Staff \$82,517 (annualized)



Certificated Instructional Staff Salaries

- ❖ Certificated Instructional Staff (CIS) can receive two types of salaries
 - ▶ **Base contracts** – typically tied to the state funding schedule.
 - ▶ **Supplemental** contracts for additional time, responsibilities, and incentives (**TRI**).



CIS – Base Salaries

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- ❖ Districts receive state allocations for teacher salaries based on the state salary allocation schedule.
- ❖ Local bargaining takes place over the structure of the salary schedule
 - ▶ Use state schedule or locally developed schedule?
- ❖ Subject to specific provisions and limitations contained in RCW 28A.400.200
 - ▶ District's actual average salary cannot exceed the district's average salary as calculated on the state salary allocation schedule.
 - ▶ Salaries for BA and 0 years and MA and 0 years cannot be less than those salaries on the state salary allocation schedule.



The 2003-04 State Salary Allocation Schedule

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K-12 Salary Allocation Schedule For Certificated Instructional Staff										MA+90
Years of	2003-04 School Year								OR	
<u>Service</u>	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>BA+135</u>	<u>MA</u>	<u>MA+45</u>	<u>Ph.D.</u>	
0	29,149	29,936	30,752	31,568	34,192	35,881	34,947	37,570	39,262	
1	29,540	30,339	31,165	32,019	34,669	36,350	35,335	37,985	39,665	
2	30,060	30,870	31,709	32,633	35,289	36,995	35,901	38,556	40,262	
3	30,747	31,574	32,429	33,392	36,069	37,833	36,630	39,306	41,071	
4	31,285	32,151	33,017	34,018	36,724	38,510	37,208	39,914	41,701	
5	31,840	32,716	33,594	34,655	37,365	39,196	37,798	40,509	42,340	
6	32,251	33,108	34,016	35,131	37,827	39,667	38,213	40,910	42,750	
7	33,139	34,012	34,937	36,118	38,868	40,769	39,185	41,934	43,836	
8	34,202	35,122	36,069	37,348	40,135	42,106	40,414	43,202	45,172	
9		36,272	37,266	38,591	41,443	43,481	41,656	44,510	46,548	
10			38,477	39,898	42,788	44,894	42,964	45,855	47,960	
11				41,243	44,196	46,344	44,309	47,263	49,410	
12				42,545	45,642	47,854	45,707	48,708	50,921	
13					47,123	49,401	47,154	50,189	52,467	
14					48,611	51,006	48,644	51,775	54,073	
15					49,876	52,333	49,908	53,121	55,479	
16 or more					50,873	53,379	50,906	54,183	56,588	

April 13, 2004



CIS - TRI Contracts

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- ❖ TRI salaries are for time and activities outside of regular classroom time and duties - grading papers, professional development, curriculum planning, coaching.
- ❖ Locally bargained: rate of pay, number of days, optional teacher-directed vs. mandatory district-directed, duties.
- ❖ Locally bargained salary increases above any state-provided salary increases are through TRI contracts.
 - ▶ can take the form of additional time/responsibilities or increased rate of pay
- ❖ “Supplemental contracts shall not cause the state to incur any present or future funding obligation.” 28A.400.200(4) RCW



Example TRI Schedule: Cosmopolis School District 2002-03

House K-12 Finance Work Group	Step	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>BA+135</u>	<u>MA</u>	<u>MA+45</u>	<u>MA+90</u> <u>DOC</u>
	0	600	600	600	600	600	600	600	600	600
	1	...	...	...	...	...	...	...	...	...
	2	...	...	...	...	...	...	...	...	...
	3	...	...	...	...	...	...	...	...	...
	4	...	...	...	...	...	...	...	...	...
	5	...	...	...	...	...	...	...	...	...
	6	...	...	...	...	...	...	...	...	...
	7	...	...	...	...	...	...	...	...	...
	8	...	...	...	...	...	...	...	...	...
	9		...	...	...	...	...	...	...	...
	10			...	...	...	...	...	...	...
	11				...	...	...	...	...	...
	12				...	...	...	...	...	...
	13					...	...	...	...	...
	14					...	...	...	...	...
	15					...	...	...	...	...
	16					...	...	...	...	...

Schedule is for 3 optional days (2 weekdays prior to start of school and 1 optional day/7 hours for work such as open house, music concerts etc.) beyond the basic 182 day contract workyear.



Example TRI Schedule: Granger School District 2002-03

House K-12 Finance Work Group	<u>Step</u>	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>BA+135</u>	<u>MA</u>	<u>MA+45</u>	<u>MA+90</u> <u>DOC</u>
	0	311	319	328	337	365	383	373	401	419
	1	315	323	333	342	370	388	377	405	423
	2	322	331	340	349	378	397	385	414	431
	3	333	342	351	362	391	409	397	426	445
	4	340	349	360	370	399	419	405	434	454
	5	348	358	367	379	408	428	414	443	463
	6	352	362	372	385	414	433	418	448	468
	7	364	374	384	397	427	448	430	461	482
	8	376	386	396	411	441	462	444	475	497
	9		399	409	424	455	478	458	489	511
	10			423	438	471	493	472	504	527
	11				453	486	509	487	519	543
	12				468	502	526	503	535	560
	13					518	543	518	551	576
	14					534	561	535	569	594
	15					548	575	548	584	610
	16					559	587	560	595	622

Schedule is for 2 days (1 day prior to the student work day and 1 optional day limited to teacher activities designed to improve classroom instruction, prep work, record keeping or curr. development) beyond the basic 182 day contract workyear.



Example TRI Schedule: Spokane School District 2002-03

House K-12 Finance Work Group	<u>Step</u>	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>BA+135</u>	<u>MA</u>	<u>MA+45</u>	<u>MA+90</u> <u>DOC</u>
	0	2,136	2,194	2,254	2,314	2,506	2,630	2,561	2,754	2,878
	1	2,165	2,224	2,284	2,347	2,541	2,664	2,590	2,784	2,907
	2	2,214	2,274	2,335	2,404	2,599	2,725	2,644	2,840	2,965
	3	2,287	2,348	2,412	2,484	2,683	2,814	2,725	2,924	3,055
	4	2,338	2,403	2,468	2,543	2,745	2,879	2,781	2,983	3,117
	5	2,392	2,458	2,524	2,603	2,807	2,944	2,839	3,043	3,181
	6	2,423	2,487	2,555	2,639	2,842	2,980	2,871	3,073	3,211
	7	2,502	2,568	2,638	2,727	2,934	3,078	2,958	3,166	3,309
	8	2,582	2,652	2,723	2,820	3,030	3,179	3,051	3,262	3,410
	9		2,738	2,813	2,913	3,129	3,283	3,145	3,360	3,514
	10			2,905	3,012	3,230	3,389	3,244	3,462	3,621
	11				3,114	3,337	3,499	3,345	3,568	3,730
	12				3,212	3,446	3,613	3,451	3,677	3,844
	13					3,558	3,730	3,560	3,789	3,961
	14					3,670	3,851	3,672	3,909	4,082
	15					3,765	3,951	3,768	4,010	4,188
	16					3,841	4,030	3,843	4,091	4,272
	17					--	--	--	--	--
	18					--	--	--	--	--
	19					--	--	--	--	--
	20					--	--	--	--	--
	21					--	--	--	--	--
	22					--	--	--	--	--
	23					--	--	--	--	--
	24					4,960	5,204	4,963	5,283	5,517

The schedule represents a professional responsibility stipend of 6% (or approximately 11 days), a professional development day, and 2 days for staff development, plus a small supplies stipend. These extra work hours are in recognition of duties outside of the regular work day. These are beyond the basic 182 day contract work year.



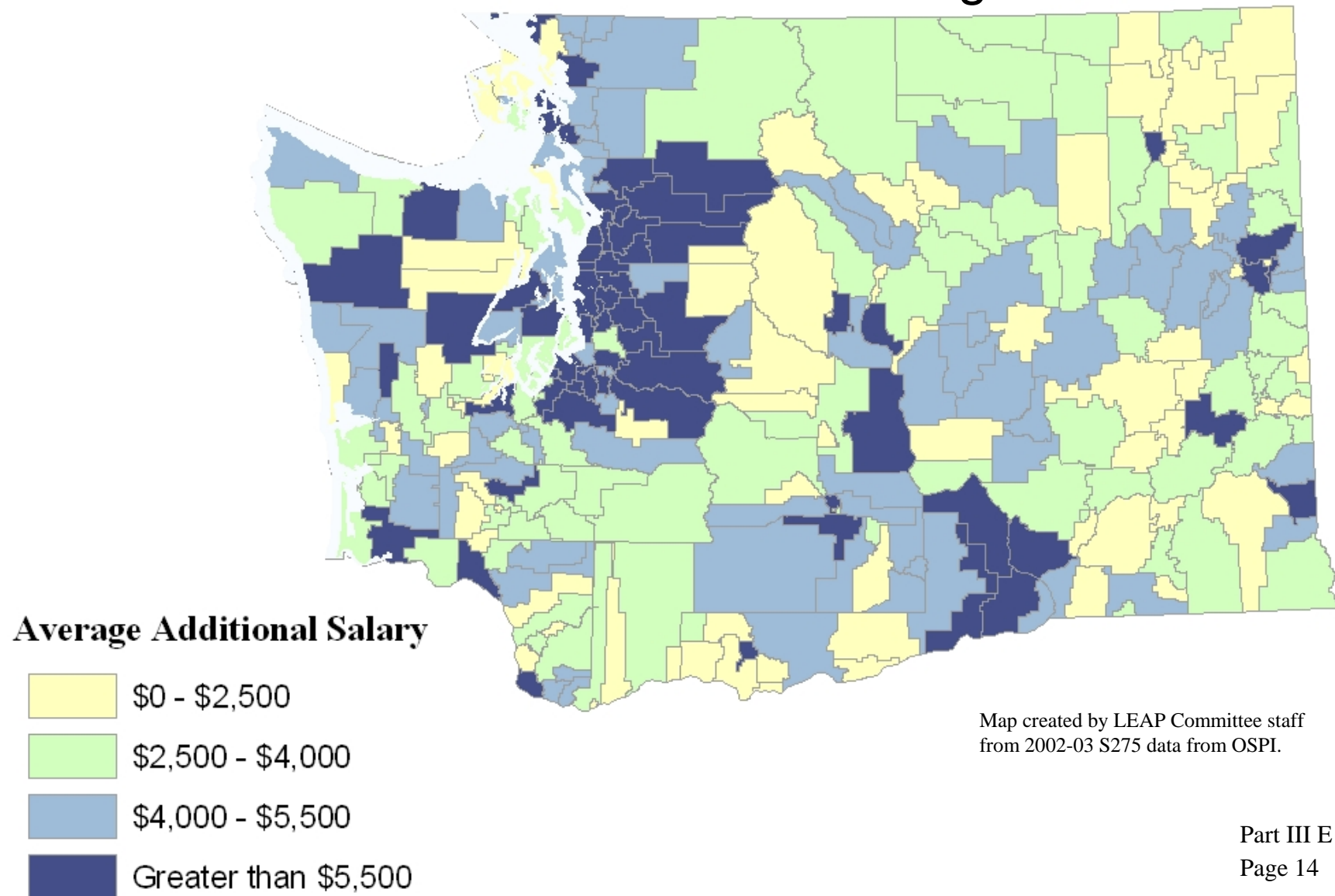
Example TRI Schedule: Tacoma School District 2002-03

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Work Group

<u>Step</u>	<u>BA</u>	<u>BA+15</u>	<u>BA+30</u>	<u>BA+45</u>	<u>BA+90</u>	<u>MA</u>	<u>BA+135</u>	<u>MA+45</u>	<u>MA+90</u>	<u>DOC</u>
0	1,303	1,578	1,853	2,325	3,940	1,507	4,662	2,282	3,896	5,179
1	1,578	1,788	2,595	3,672	4,477	1,782	4,846	3,627	5,216	5,364
2	2,325	3,133	3,940	4,439	4,662	2,282	5,031	4,973	5,402	5,549
3	3,672	4,365	4,477	4,624	4,846	3,627	5,216	5,364	5,586	5,735
4	4,439	4,550	4,662	4,810	5,031	4,973	5,402	5,549	5,771	5,919
5	4,624	4,736	4,846	4,995	5,216	5,364	5,586	5,735	5,956	6,104
6	4,810	4,920	5,031	5,179	5,402	5,549	5,771	5,919	6,142	6,289
7	4,995	5,105	5,216	5,364	5,586	5,735	5,956	6,104	6,327	6,475
8	5,179	5,290	5,402	5,549	5,771	5,919	6,142	6,289	6,511	6,659
9	5,364	5,476	5,586	5,735	5,956	6,104	6,327	6,475	6,696	6,844
10	5,549	5,660	5,771	5,919	6,142	6,289	6,511	6,659	6,881	7,029
11	5,735	5,845	5,956	6,104	6,327	6,475	6,696	6,844	7,067	7,214
12	...	...	...	6,289	6,511	6,659	6,881	7,029	7,251	7,399
13	...	...	...	...	...	6,844	7,067	7,584	7,806	7,954
14	...	...	...	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...	...	...	...
16	...	...	...	...	...	...	...	...	...	...
17	..	...	...	...	...	...	...	...	...	...
18	...	...	...	...	...	...	...	...	...	...
19	...	...	...	...	...	...	...	...	...	...
20	6,022	6,138	6,254	6,604	6,837	7,187	7,419	7,963	8,197	8,352

Schedule is for 7 days (1 day before school, 1 conference/semester day & 5 optional days) and a Professional Responsibility Stipend as an incentive to provide additional services required beyond the basic 182 day contract workyear. Schedule is for teachers hired after 9/99. BA+135 column closed 9/1/92.

Most of the districts with the highest TRI salaries for teachers are concentrated in the Puget Sound area.





Statewide Average Teacher Salaries 2002-03 SY

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Work Group

Base	\$45,264
TRI*	<u>5,865</u>
Total	\$51,129

Average TRI salaries calculated based on reported total salaries and base salaries.



Health Benefits

House
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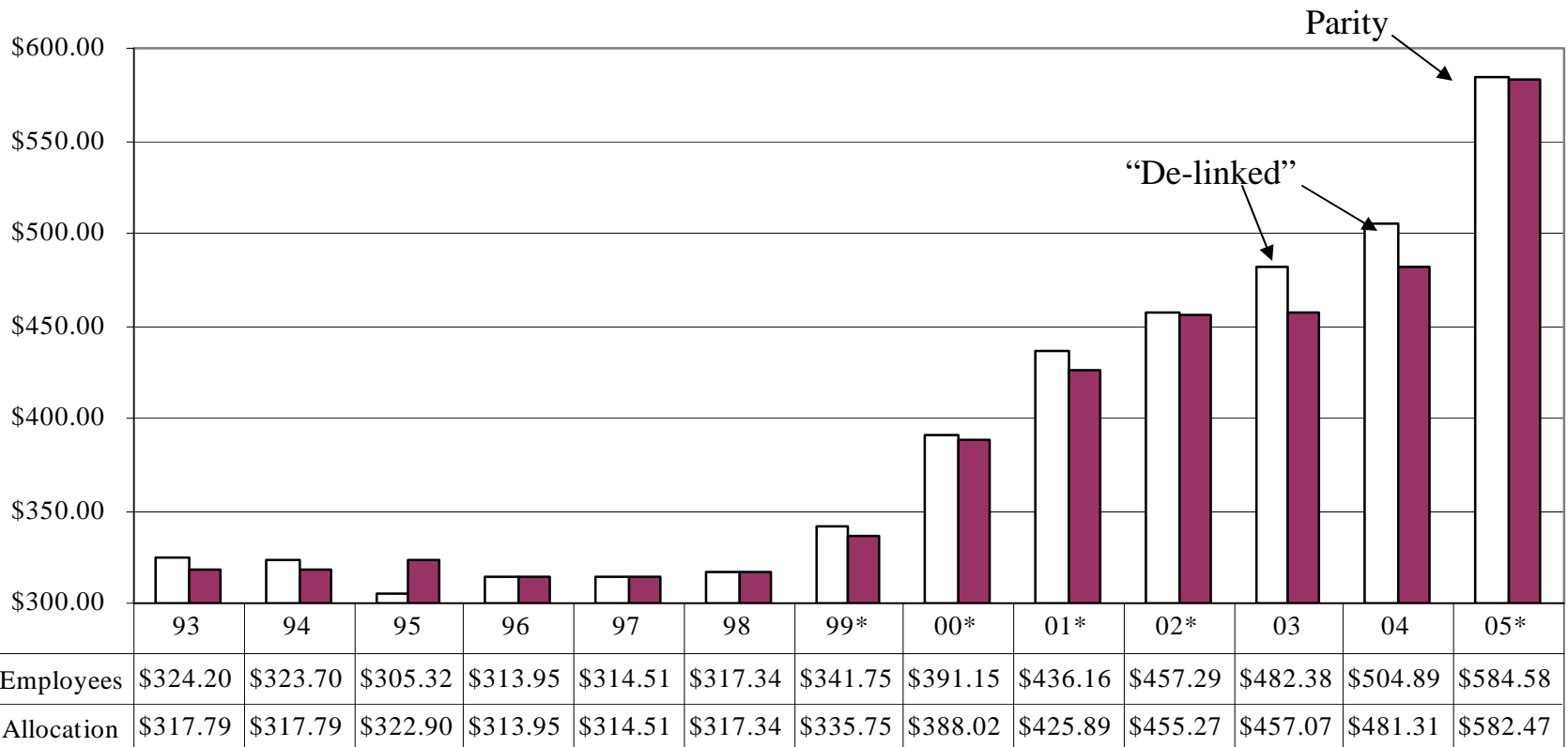
- ❖ The state allocates health benefits to school districts as a flat amount per FTE staff.
- ❖ The actual amounts districts and employees spend on health benefits are the result of local bargaining.
- ❖ Employee premiums, employee co-pays, and the benefit packages are all subject to local bargaining.



The 2003 state funding rates for K-12 health benefits were “de-linked” from the funding rates for state employees. The rates were brought back to parity in the 04 supplemental budget for the 2004-05 SY.

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Per Employee Per Month



*The difference between state employee and K-12 employee funding rates in 1999 through 2002 and in 2005 is due to lawsuit settlements related to the state employee funding rate.



Part III Appendix

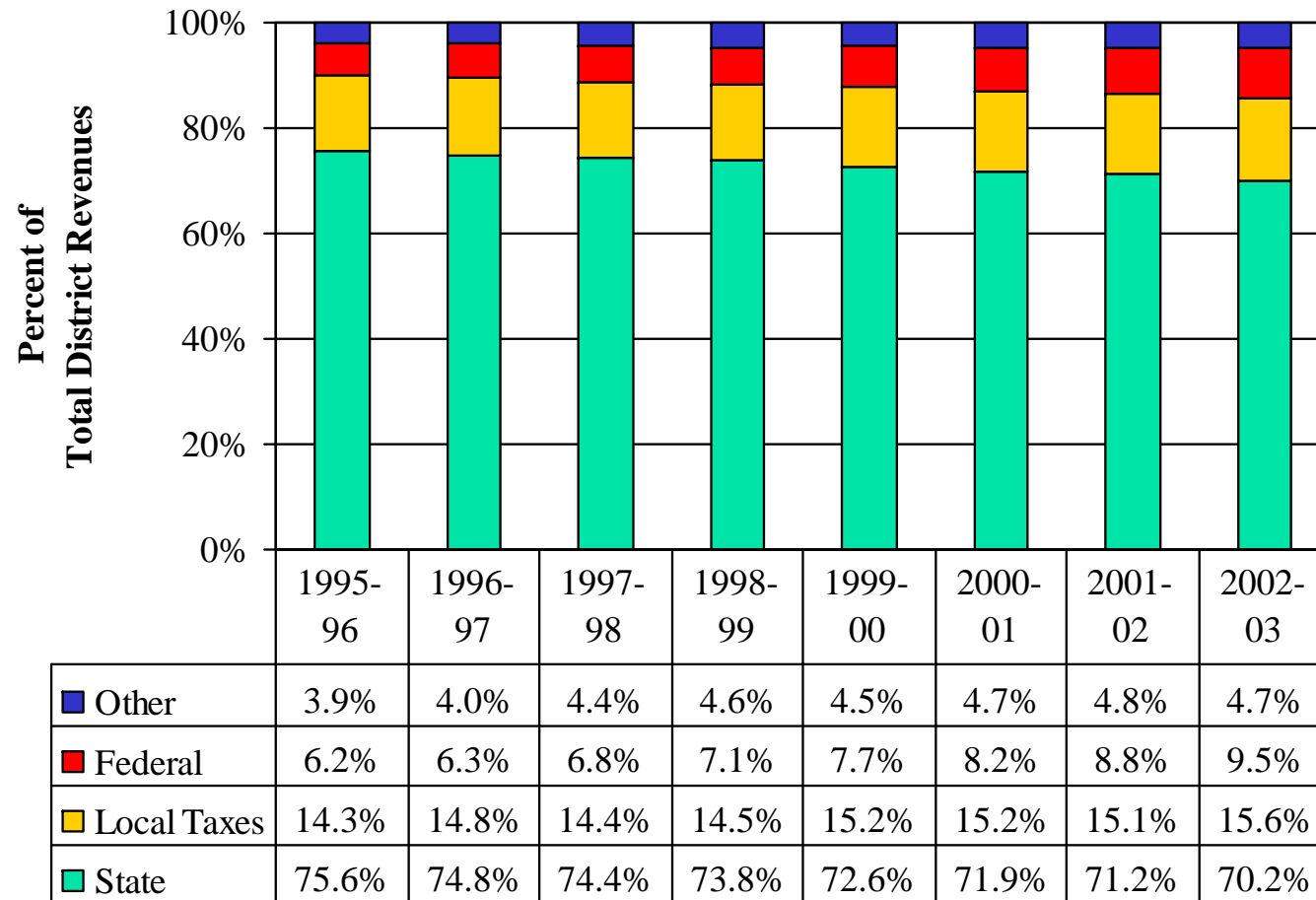
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Since the 1995-96 SY, state dollars as a portion of district revenues have declined while federal dollars and local taxes have increased.

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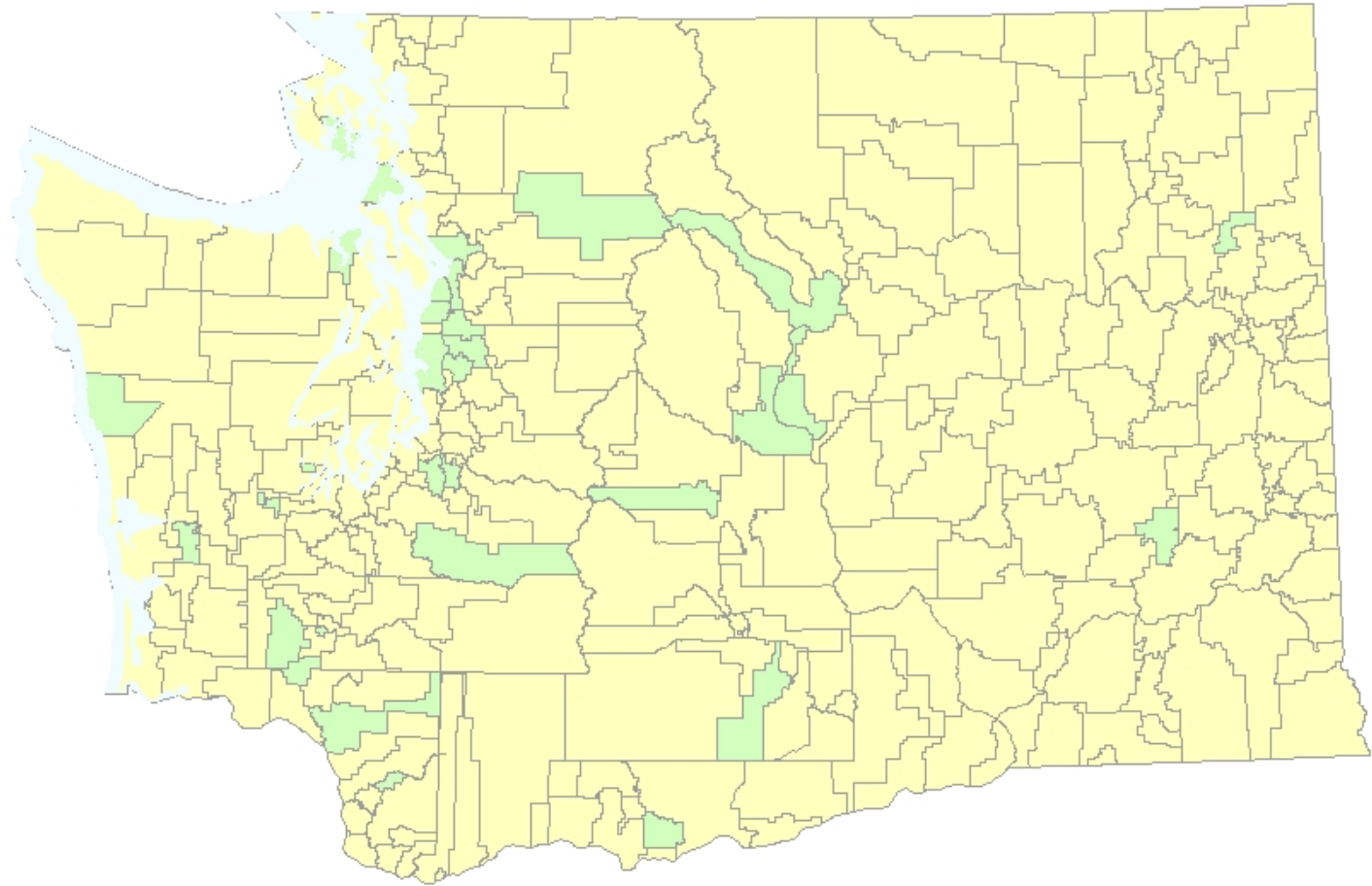
Thirty-four districts are grandfathered at higher state salary allocations than other districts.

K-12 Finance Work Group	% Higher Than "All Others"			% Higher Than "All Others"		
	<u>District</u>	<u>Base Salaries</u>		<u>District</u>	<u>Base Salaries</u>	
	1. Everett	30,998	6.3%	18. Eatonville	29,379	0.8%
	2. Orondo	30,938	6.1%	19. Taholah	29,358	0.7%
	3. Northshore	30,760	5.5%	20. Green Mountain	29,350	0.7%
	4. Marysville	30,669	5.2%	21. Benge	29,349	0.7%
	5. Puyallup	30,128	3.4%	22. Darrington	29,349	0.7%
	6. Vader	30,117	3.3%	23. Evaline	29,342	0.7%
	7. Shaw Island	30,096	3.2%	24. Loon Lake	29,342	0.7%
	8. Southside	29,979	2.8%	25. Thorp	29,319	0.6%
	9. Lake Chelan	29,967	2.8%	26. Wenatchee	29,312	0.6%
	10. Mukilteo	29,884	2.5%	27. Lake Washington	29,295	0.5%
	11. Lopez Island	29,852	2.4%	28. Bellevue	29,228	0.3%
	12. Seattle	29,732	2.0%	29. Centerville	29,220	0.2%
	13. Oak Harbor	29,724	2.0%	30. Port Townsend	29,219	0.2%
	14. Edmonds	29,502	1.2%	31. Sumner	29,204	0.2%
	15. McCleary	29,487	1.2%	32. Kelso	29,194	0.2%
	16. Eastmont	29,459	1.1%	33. Toppenish	29,173	0.1%
	17. Boistfort	29,414	0.9%	34. Cosmopolis	29,172	0.1%

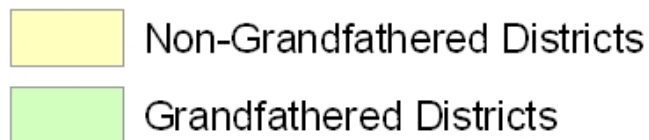
All others: \$29,149

Part III Appendix

Thirty-four districts receive state apportionment allocations based on higher salaries than the other districts.



Salary Grandfathered Districts



Map created by LEAP Committee staff.



General Apportionment Small School Enhancements

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- ❖ For small school districts and remote and necessary plants the formulas ensure a minimum number of staff units.
 - ▶ Less than 25 students a minimum of 2 staff units are provided.
 - ▶ For K-6 with enrollment GT 25 LTE 60 a minimum of 3 staff units.
 - ▶ For 7-8 with LTE 20 a minimum of 1 staff unit.
- ❖ Small high school funding –
 - ▶ For districts operating not more than two high schools and having total high school enrollment of not more than 300 the funding formula provides a minimum of 9 certificated instructional staff units and .5 administrative staff units.
- ❖ Small high schools and remote and necessary plants must be approved by the State Board of Education.



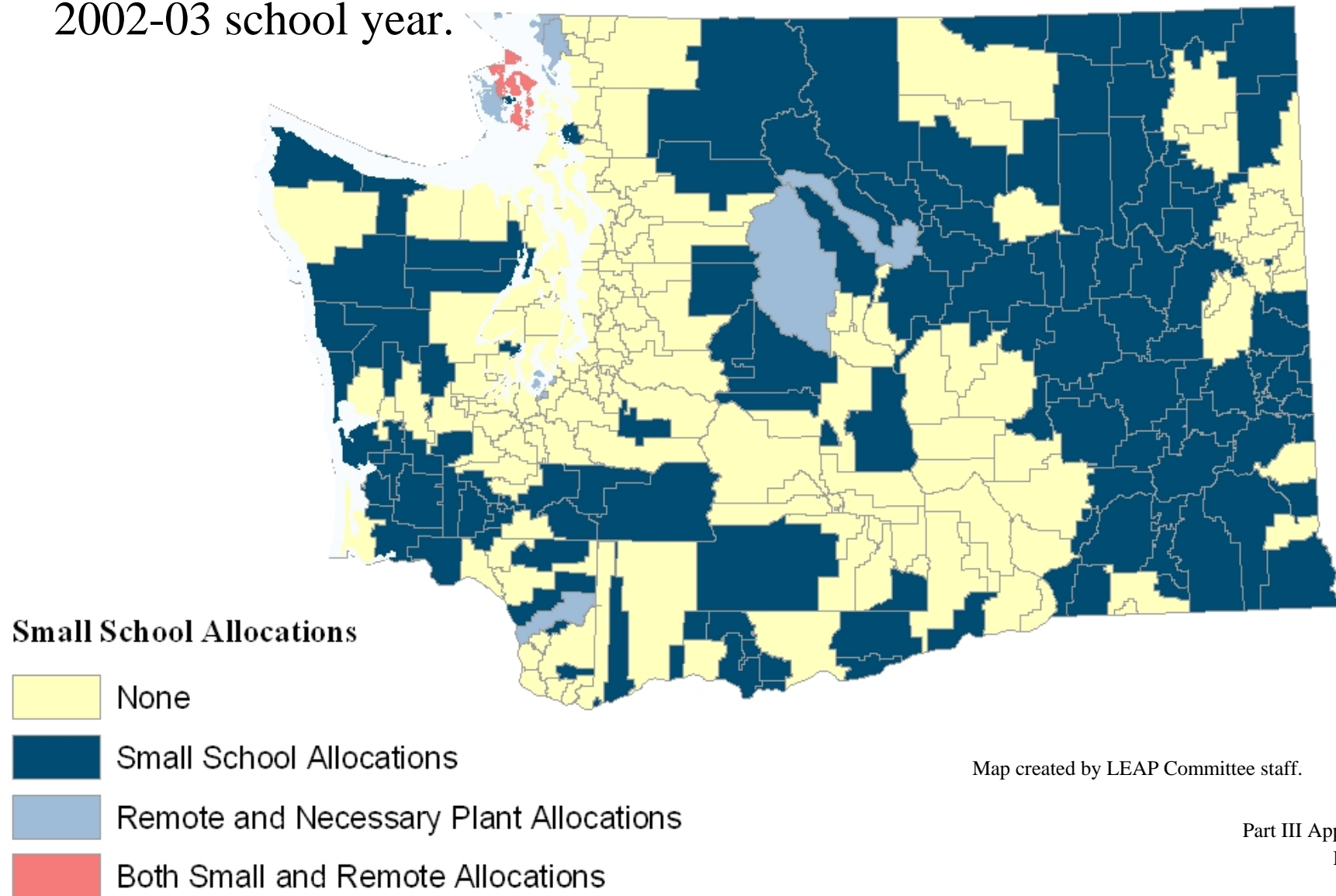
General Apportionment

Small School Enhancements – Numbers

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- ❖ Small school districts:
 - ▶ 7 districts with less than 25 FTE are funded.
 - ▶ 31 districts with 25-100 FTE are funded.
 - ▶ 16 nonhigh districts with 50-180 FTE are funded.
- ❖ Remote and necessary plants
 - ▶ 7 R & N plants with less than 25 FTE are funded.
 - ▶ 4 R & N plants with 25-100 FTE are funded.
- ❖ Small high schools
 - ▶ 101 Small high schools (under 300 FTE) are funded

144 districts received additional general apportionment allocations under the small school or remote-and-necessary-plant formulas in the 2002-03 school year.

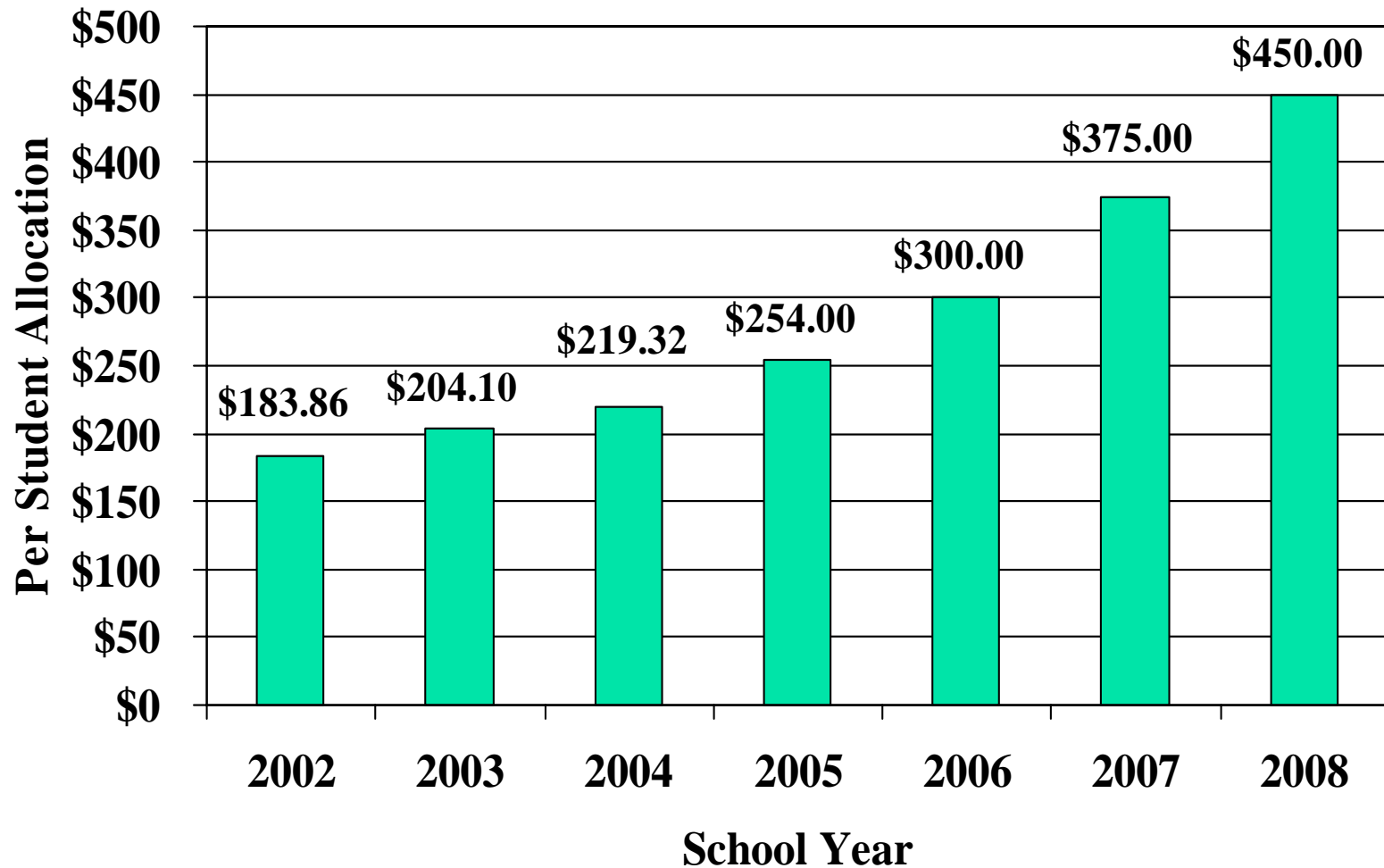


Map created by LEAP Committee staff.



The per student allocation to school districts from the Student Achievement Fund increases over time.

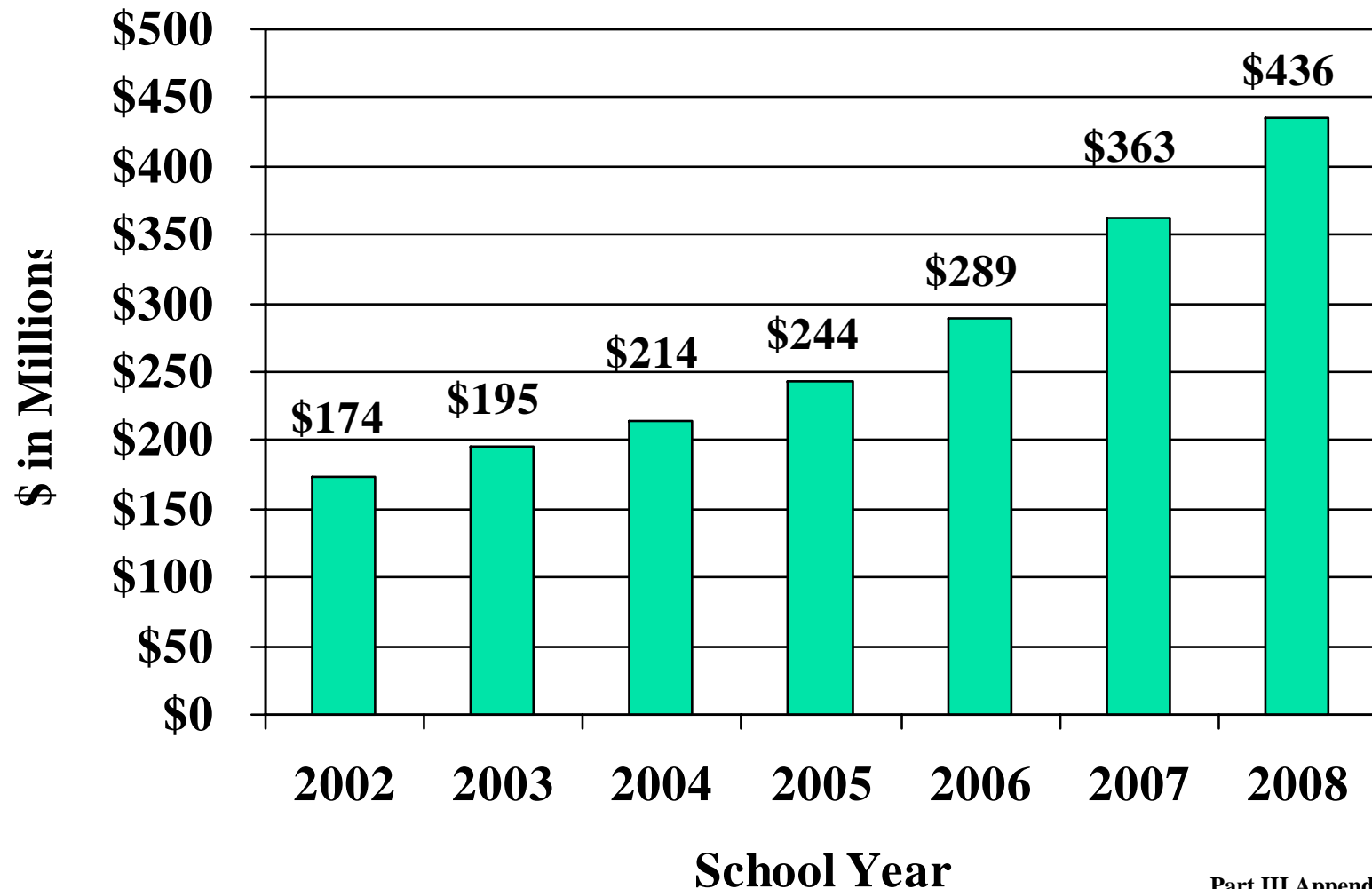
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The amount school districts receive from the SAF will increase from the \$175 million received in 2002 to \$436 million in 2008.

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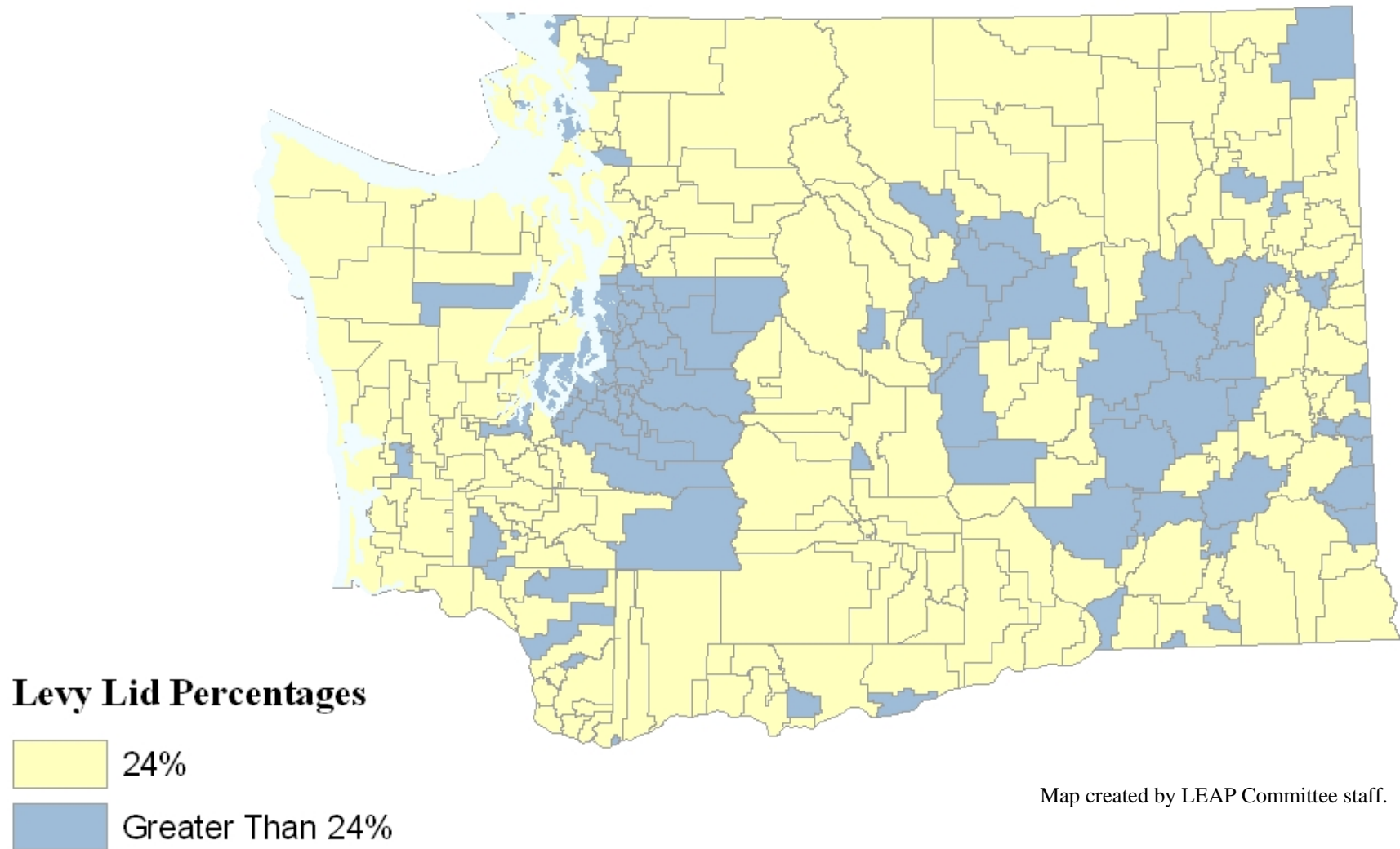


91 districts are grandfathered above 24% levy lid.

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Rank			Max	Rank			Max	Rank			Max
Highest		School	Levy	Highest		School	Levy	Highest		School	Levy
=1	County	District	%	=1	County	District	%	=1	County	District	%
59	Adams	Lind	25.20%	68	King	Auburn	24.90%	33	Pierce	Dieringer	28.85%
40	Adams	Ritzville	28.12%	71	King	Tahoma	24.89%	83	Pierce	Orting	24.78%
82	Chelan	Cashmere	24.79%	80	King	Snoqualmie Valley	24.83%	52	Pierce	Clover Park	26.76%
12	Clark	Green Mountain	33.58%	61	King	Issaquah	24.97%	67	Pierce	Peninsula	24.91%
11	Columbia	Starbuck	33.61%	42	King	Shoreline	27.93%	61	Pierce	Franklin Pierce	24.97%
27	Cowlitz	Toutle Lake	31.19%	71	King	Lake Washington	24.89%	71	Pierce	Bethel	24.89%
87	Cowlitz	Kalama	24.24%	71	King	Kent	24.89%	61	Pierce	Eatonville	24.97%
15	Douglas	Orondo	33.51%	68	King	Northshore	24.90%	84	Pierce	White River	24.77%
91	Douglas	Bridgeport	24.01%	60	Kitsap	Bainbridge	24.98%	81	Pierce	Fife	24.82%
5	Douglas	Palisades	33.73%	17	Kittitas	Damman	33.44%	2	San Juan	Shaw	33.82%
41	Douglas	Mansfield	28.00%	6	Klickitat	Centerville	33.71%	29	Skagit	Anacortes	30.54%
24	Douglas	Waterville	32.00%	89	Klickitat	Roosevelt	24.14%	32	Skagit	Conway	29.15%
25	Franklin	North Franklin	31.70%	46	Lewis	Vader	27.29%	16	Skamania	Mount Pleasant	33.46%
1	Franklin	Kahlotus	33.90%	20	Lewis	Evaline	33.36%	88	Spokane	Spokane	24.18%
8	Grant	Wahluke	33.69%	58	Lewis	Boistfort	25.32%	39	Spokane	West Valley (Spo)	28.20%
53	Grant	Quincy	26.67%	31	Lewis	White Pass	29.43%	50	Stevens	Valley	26.91%
51	Grant	Coulee/Hartline	26.79%	3	Lincoln	Sprague	33.77%	49	Stevens	Loon Lake	27.01%
19	Grays Harbor	Cosmopolis	33.40%	55	Lincoln	Reardan	26.02%	86	Thurston	Olympia	24.34%
43	Jefferson	Brinnon	27.50%	30	Lincoln	Creston	30.42%	7	Walla Walla	Dixie	33.70%
22	King	Seattle	32.97%	9	Lincoln	Odessa	33.67%	18	Walla Walla	College Place	33.43%
68	King	Federal Way	24.90%	21	Lincoln	Harrington	33.01%	48	Walla Walla	Columbia (Walla)	27.07%
75	King	Enumclaw	24.88%	38	Lincoln	Davenport	28.21%	54	Whatcom	Bellingham	26.35%
9	King	Mercer Island	33.67%	43	Okanogan	Pateros	27.50%	35	Whatcom	Blaine	28.51%
64	King	Highline	24.95%	56	Pend Oreille	Selkirk	25.47%	34	Whitman	Lacrosse Joint	28.75%
75	King	Vashon Island	24.88%	65	Pierce	Steilacoom Hist.	24.93%	75	Whitman	Lamont	24.88%
65	King	Renton	24.93%	78	Pierce	Puyallup	24.87%	89	Whitman	Tekoa	24.14%
57	King	Skykomish	25.43%	26	Pierce	Tacoma	31.47%	47	Whitman	Pullman	27.27%
28	King	Bellevue	30.66%	14	Pierce	Carbonado	33.52%	37	Whitman	Palouse	28.27%
13	King	Tukwila	33.54%	36	Pierce	University Place	28.29%	4	Whitman	Garfield	33.76%
85	King	Riverview	24.72%	79	Pierce	Sumner	24.86%	23	Whitman	Steptoe	32.42%
								45	Whitman	Colton	27.35%

Grandfathered Levy Lid Districts



Map created by LEAP Committee staff.

Grandfathered Levy Lid and Salary Districts

